

Edgar Filing: EUROSEAS LTD. - Form AW

EUROSEAS LTD.  
Form AW  
September 14, 2006

SEWARD & KISSEL LLP

ONE BATTERY PARK PLAZA  
NEW YORK, NEW YORK 10004

TELEPHONE: (212) 574-1200  
FACSIMILE: (212) 480-8421  
www.sewkis.com

September 14, 2006

VIA EDGAR TRANSMISSION  
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U.S. Securities and Exchange Commission  
Division of Corporation Finance  
One Station Place  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Euroseas Ltd.  
Post-Effective Amendment No. 1 to Registration Statement on Form F-1  
Filed September 12, 2006  
(Accession Number: 0000919574-06-003821)

Ladies and Gentlemen:

On behalf of Euroseas Ltd. (the "Company"), we hereby respectfully request that the Securities and Exchange Commission (the "Commission") consent to the withdrawal by the Company of the Amendment to the Registrant's Registration Statement on Form F-1 filed with the Commission on September 12, 2006 (Accession Number: 0000919574-06-003821). This file was supposed to be tagged as a post-effective amendment to the Company's Form F-1 which was declared effective by the Commission on February 3, 2006, but instead was erroneously tagged as a pre-effective amendment.

If you have any questions concerning this matter, please contact me at (212) 574-1386.

Thank you for your assistance in this matter.

Very truly yours,

SEWARD & KISSEL LLP

By: /s/ Craig A. Sklar

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Craig A. Sklar  
Partner

Enclosure

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