

SP Acquisition Holdings, Inc.  
Form 15-12B  
October 16, 2009

OMB APPROVAL

OMB

Number: 3235-0167

Expires: November 30, 2010

Estimated average burden hours per response . . . . . 1.50

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number 001-33711

SP ACQUISITION HOLDINGS, INC.  
(Exact name of registrant as specified in its charter)

590 Madison Avenue, 32nd Floor, New York, NY 10022  
(212) 520-2300

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Units, each consisting of one share of Common Stock, \$0.001 par value, and one Warrant  
Common Stock, \$0.001 par value per share  
Warrants

(Title of each class of securities covered by this Form)

None

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

- Rule 12g-4(a)(1)  x
- Rule 12g-4(a)(2)  o
- Rule  x
- 12h-3(b)(1)(i)  o
- Rule  o
- 12h-3(b)(1)(ii)  o
- Rule 15d-6  o

Approximate number of holders of record as of the certification or notice date: Units: 1  
Common Stock: 9  
Warrants: 8

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Pursuant to the requirements of the Securities Exchange Act of 1934, SP Acquisition Holdings, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: October 16, 2009

SP ACQUISITION HOLDINGS, INC.

By: /s/ Jack L. Howard  
Name: Jack L. Howard  
Title: Chief Operating Officer and  
Secretary

Instruction: This form is required by Rules 12g-4, 12h-3 and 15d-6 of the General Rules and Regulations under the Securities Exchange Act of 1934. The registrant shall file with the Commission three copies of Form 15, one of which shall be manually signed. It may be signed by an officer of the registrant, by counsel or by any other duly authorized person. The name and title of the person signing the form shall be typed or printed under the signature.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.