

UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580



SEP 22 2006

Keith D. Shugarman, Esq.
Goodwin Procter LLP
901 New York Avenue, N.W.
Washington, D.C. 20001

Re: Alon/Anor (Edgington), FTC File No. 061-0224

Dear Mr. Shugarman:

The Federal Trade Commission has conducted a nonpublic investigation to determine whether the proposed merger of Alon Israel Oil Company Ltd. and Edgington Oil Company, a wholly owned subsidiary of Apex Oil Company, Inc., may violate Section 7 of the Clayton Act or Section 5 of the Federal Trade Commission Act.