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September 28, 2007

Mr. John Reynolds
Assistant Director
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE - Mail Stop 3561
Washington, D.C. 20549

Re: NRDC Acquisition Corp.
Registration Statement on Form S-1
File No. 333-144871

Dear Mr. Reynolds:

On behalf of our client, NRDC Acquisition Corp., a Delaware corporation (the "Registrant"), enclosed for review by the Securities and Exchange Commission, at the request of the staff of the Division of Corporation Finance (the "Staff") by telephone conversation with Brian Bhandari today, is an analysis of the fair value of public warrants issued by companies similar to the Registrant. This analysis, attached as Exhibit A hereto, formed the basis of the Registrant's determination that the purchase price of its private placement warrants approximated their fair value.

The Registrant's analysis included first-time special purpose acquisition companies ("SPACs") whose unit prices equaled \$10.00 per unit for public offerings that were declared effective from July 18, 2006 to August 1, 2007. This analysis excludes one company whose management team had previously successfully completed an acquisition for another publicly registered SPAC. The Registrant reviewed the first trading price for these warrants as well as the price of the warrants as a percentage of the total of the combined warrant price and the common stock trading price. The implied price for these warrants at the initial public offering date ranged from \$0.53 to \$1.35 with an average of \$0.99 per warrant. In addition, the fair value of the private placement warrants would be further reduced by their illiquidity.

Further, at the Staff's request, the Registrant will include additional language in the MD&A section similar to that inserted in Note 5 to the financial statements in its most recent filing.

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Mr. John Reynolds
September 28, 2007
Page 2

Should you wish to discuss the enclosed materials at any time, please do not hesitate to contact me at the number above.

Very truly yours,

Samir A. Gandhi

cc: Blaise Rhodes (SEC)
Cathey Baker (SEC)
Richard A. Baker (NRDC Acquisition Corp.)

Edward F. Petrosky (Sidley Austin LLP)
Floyd I. Wittlin (Bingham McCutchen LLP)

Exhibit A

Warrant Price Analysis

\$10.00 Unit Structure SPACs since 2006 (First Time SPAC Issuers Only)(1)

Pricing Date	Issuer	Size (w/ Shoe)	First Trade Date	Warrant First Trade Price	Common Price	Unit Price
08/01/07	Alternative Asset Mgmt Acquisition	\$414	08/13/07	\$0.86	\$9.10	\$9.97
06/25/07	GSC Acquisition	207	07/09/07	1.45	9.29	10.70
04/24/07	Victory Acquisition	330	06/01/07	1.38	9.35	10.72
04/20/07	Pinpoint Advance	29	06/01/07	1.23	9.60	10.30
03/22/07	Alpha Security Group	60	06/14/07	1.05	9.35	10.40
02/01/07	Dekania	100	05/02/07	0.90	9.35	10.25
01/30/07	NTR Acquisition	246	02/23/07	0.75	9.25	10.05
12/21/06	Freedom Acquisition	528	01/29/07	1.15	9.25	10.30
07/18/06	Energy Infrastructure	209	10/04/06	0.52	9.25	9.85
	Average Count	\$236 9		\$1.03	\$9.31	\$10.28

Pricing Date	Implied Warrant Price At IPO - Method 1(2)	Implied Warrant Price At IPO - Method 2(3)	Warrant /Unit	Warrant/Synthetic Common and Price
08/01/07	\$0.86	\$0.86	8.6%	8.6%
06/25/07	1.36	1.35	13.6%	13.5%
04/24/07	1.29	1.29	12.9%	12.9%
04/20/07	1.19	1.13	11.9%	11.3%
03/22/07	1.01	1.01	10.1%	10.1%
02/01/07	0.88	0.88	8.8%	8.8%
01/30/07	0.75	0.75	7.5%	7.5%
12/21/06	1.12	1.11	11.2%	11.1%
07/18/06	0.53	0.53	5.3%	5.3%
	\$1.00	\$0.99	10.0%	9.9%

(1) Excludes Aldabra 2 Acquisition, which was the second SPAC for that management team.
 (2) Equals (warrant first trade price)/(unit price) x \$10.00 (IPO unit price)
 (3) Equals (warrant first trade price)/(warrant first trade price + common price) x \$10.00 (IPO unit price)