

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

FORM S-1

**REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

NRDC ACQUISITION CORP.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

6770
(Primary Standard Industrial
Classification Code Number)
3 Manhattanville Road
Purchase, New York 10577
(914) 272-8067

26-0500600
(I.R.S. Employer
Identification Number)

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

Richard A. Baker, Chief Executive Officer
3 Manhattanville Road
Purchase, New York 10577
(914) 272-8067

(Name, address, including zip code and telephone number, including area code, of agent for service)

Copies to:

Samir A. Gandhi, Esq.
Sidley Austin LLP
787 Seventh Avenue
New York, New York 10019
(212) 839-5300
(212) 839-5599—Facsimile

Floyd I. Wittlin, Esq.
Bingham McCutchen LLP
399 Park Avenue
New York, New York 10022
(212) 705-7000
(212) 702-3625—Facsimile

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this Form are being offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-144871

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Security to be Registered	Amount being Registered	Proposed Maximum Offering Price per Security ⁽¹⁾	Proposed Maximum Aggregate Offering Price ⁽¹⁾	Amount of Registration Fee
Units, each consisting of one share of Common Stock, \$.0001 par value, and one Warrant ⁽²⁾	6,900,000 Units	\$10.00	\$69,000,000	\$2,119
Shares of Common stock included as part of the Units	6,900,000 Shares	—	—	— ⁽³⁾
Warrants included as part of the Units	6,900,000 Warrants	—	—	— ⁽³⁾
Shares of Common Stock underlying the Warrants included in the Units ⁽⁴⁾	6,900,000 Shares	\$7.50	\$51,750,000	\$1,589
Total			\$120,750,000	\$3,708

(1) Estimated solely for the purpose of calculating the registration fee.

- (2) Includes 900,000 Units, and the 900,000 shares of Common Stock and 900,000 Warrants underlying such Units, which may be issued on exercise of a 30-day option granted to the Underwriters to cover over-allotments, if any.
- (3) No fee required pursuant to Rule 457(g).
- (4) Pursuant to Rule 416, there are also being registered such additional securities as may be issued to prevent dilution resulting from stock splits, stock dividends or similar transactions as a result of the anti-dilution provisions contained in the Warrants.

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE SECURITIES AND EXCHANGE COMMISSION IN ACCORDANCE WITH RULE 462(B) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

Explanatory Note

This Registration Statement on Form S-1 is being filed with respect to the registration, pursuant to Rule 462(b) under the Securities Act of 1933, as amended, of 6,900,000 additional units, each unit consisting of one share of common stock, par value \$0.0001 per share, and one warrant entitling the holder thereof to purchase one share of common stock, and the 6,900,000 shares of common stock and 6,900,000 warrants underlying such units, of NRDC Acquisition Corp. (the “Registrant”), a Delaware corporation, including 900,000 units that may be purchased by the underwriters to cover over-allotments, if any. This Registration Statement relates to the Registrant’s Registration Statement on Form S-1, as amended (File No. 333-144871) (the “Prior Registration Statement”), initially filed by the Registrant on July 27, 2007 and declared effective by the Securities and Exchange Commission (the “Commission”) on October 17, 2007. The required opinion of counsel and related consent and accountant’s consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

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PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) All exhibits filed with or incorporated by reference in Registrant's Registration Statement on Form S-1, as amended (File No. 333-144871), are incorporated by reference into, and shall be deemed to be part of, this Registration Statement, except for the following, which are filed herewith:

<u>EXHIBIT No.</u>	<u>DESCRIPTION</u>
5.1	Opinion of Sidley Austin LLP
23.1	Consent of Goldstein Golub Kessler LLP
23.2	Consent of Sidley Austin LLP (included in Exhibit 5.1)

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<u>Name</u>	<u>Position</u>	<u>Date</u>
* Michael J. Indiveri *	Director	October 17, 2007
Edward H. Meyer *	Director	October 17, 2007
Laura Pomerantz *	Director	October 17, 2007
Vincent Tese *	Director	October 17, 2007
Ronald W. Tysoe	Director	October 17, 2007

*By: /s/ RICHARD A. BAKER
Richard A. Baker
Attorney-in-Fact

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SIDLEY AUSTIN LLP
 787 SEVENTH AVENUE
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 SYDNEY
 TOKYO
 WASHINGTON, D.C.

FOUNDED 1866

October 17, 2007

NRDC Acquisition Corp.
 3 Manhattanville Road
 Purchase, New York 10577

Re: Initial Public Offering of Units

Ladies and Gentlemen:

We have acted as counsel to NRDC Acquisition Corp., a Delaware corporation (the "Company"), in connection with the Company's Registration Statement on Form S-1, as amended (the "Registration Statement"), filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended.

The Registration Statement covers the registration of (i) 6,900,000 units (the "Units") issuable to the public, each Unit consisting of (a) one share of the Company's common stock, \$0.0001 par value per share (the "Common Stock"), and (b) one warrant to purchase one share of Common Stock at an exercise price of \$7.50 per share (the "Warrants"), and (ii) all shares of Common Stock issuable upon exercise of the Warrants included in the Units.

In connection with this opinion, we have examined originals or copies of the following documents (the "Transaction Documents"):

- (a) the Registration Statement;
- (b) the Warrant Agreement between the Company and Continental Stock Transfer & Trust Company, as warrant agent (the "Warrant Agent");
- (c) the Warrants;
- (d) the Co-Investment Agreement between the Company and NRDC Capital Management, LLC; and
- (e) such other documents as we have deemed necessary or appropriate to enable us to render the opinion expressed below.

This opinion is based entirely upon our examination of the documents listed in the preceding paragraph, and we have made no other documentary review or investigation of any kind whatsoever for purposes of this opinion. In making such examination, we have assumed (i)

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the genuineness of signatures of all persons signing any documents, the legal capacity of natural persons, the authority of persons signing any document on behalf of parties thereto, the authority of all governmental authorities, the authenticity of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as certified, conformed or photostatic copies or by facsimile or other means of electronic transmission; and (ii) that the Warrant Agreement is a legal and binding obligation of the Warrant Agent. As to all facts relevant to the opinions or statements expressed herein, we have relied, without independent investigation or verification, upon certificates, oral or written representations and other statements of officers, directors and other representatives of the Company, public officials and others.

Subject to the limitations set forth below, we have made such examination of law as we have deemed necessary for the purpose of this opinion. This opinion is limited solely to the federal laws of the United States, the Delaware General Corporation Law, including all applicable provisions of the Delaware Constitution and reported judicial decisions interpreting these laws, and, as to the Warrants constituting valid and binding agreements of the Company, solely to the laws of the State of New York. Our opinion is based on these laws as in effect on the effective date of the Registration Statement.

We note that certain of the Transaction Documents contain provisions stating that they are to be governed by the laws of the State of New York (each contractual choice of law clause being referred to as a "Chosen-Law Provision"). Except to the extent addressed in paragraph 5 below, no opinion is given herein as to any Chosen-Law Provision or otherwise as to the determination of which jurisdiction's law a court or other tribunal may apply to the transactions contemplated by the Transaction Documents.

We express no opinion as to the enforceability of any particular provision of any of the Transaction Documents relating to or constituting waivers of rights to object to jurisdiction or venue, consents to jurisdiction or venue, or waivers of rights to (or methods of) service of process, except to the extent that such waivers or consents are made enforceable by New York General Obligations Law Section 5-1402, as applied by a New York State court.

Based upon and subject to the foregoing, we are of the opinion that

1. The Common Stock included in the Units, when issued and sold in accordance with and in the manner described in the Registration Statement and the related Prospectus, will be duly authorized, validly issued, fully paid and non-assessable.
 2. Each Warrant included in the Units, when issued and sold in accordance with and in the manner described in the Registration Statement and the related Prospectus, will constitute a valid and binding obligation of the Company enforceable against the Company in accordance with its terms, except as enforcement may be limited by
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applicable bankruptcy, insolvency, reorganization, arrangement, moratorium, or other similar laws affecting creditors' rights, and subject to general equity principles and to limitations on availability of equitable relief, including specific performance.

3. The Common Stock, when issued and paid for upon exercise of the Warrants as contemplated by the Warrant Agreement, the Registration Statement and the related Prospectus, will be duly authorized, validly issued, fully paid and nonassessable.
4. The Units, when issued and paid for as contemplated by the Registration Statement and the related Prospectus, will be duly authorized, validly issued, fully paid and non-assessable.
5. Each Chosen-Law Provision is enforceable in accordance with New York General Obligations Law Section 5-1401, as applied by a New York State court or a federal court sitting in New York and applying New York choice of law principles, except to the extent provided in Section 8-110 of the New York Uniform Commercial Code.

We hereby consent to the filing of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement and the reference to us under the heading "Legal Matters" in the related Prospectus.

The opinions and other statements expressed herein are given as of the date hereof, and we undertake no obligation to supplement this letter if any applicable law changes after the date hereof or if we become aware of any facts that might change the opinions or other statements expressed herein after the date hereof or for any other reason.

Unless otherwise noted, whenever our opinion or other statement is indicated to be "to our knowledge" or addresses any matter that has "come to our attention," or similar references, it should be understood that during the course of our representation of you we have not undertaken any independent investigation or verification to determine the existence or absence of facts. The phrases "to our knowledge," "come to our attention" or similar language used herein are limited to the knowledge of the lawyers within our firm who have had primary responsibility for our work on the transactions contemplated by the Registration Statement.

This opinion letter is rendered solely to, and is for the benefit of, the Company in connection with the matter described above; accordingly, it may not be quoted or otherwise delivered to or relied upon by any other person or entity (including, without limitation, any person or entity who purchases the Units from the underwriters) or used for any other purpose, in any case without our prior written consent.

Very truly yours,

/s/ Sidley Austin LLP
SIDLEY AUSTIN LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors
NRDC Acquisition Corp.

We consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated July 25, 2007, except for the first paragraph of Note 3, the second and third paragraphs of Note 5, Note 6 and the first paragraph of Note 8, as to which the date is September 4, 2007 and the third and fourth paragraphs of Note 1, the third paragraph of Note 3 and the second paragraph of Note 8, as to which the date is September 27, 2007, on the financial statements of NRDC Acquisition Corp. as of July 13, 2007 and for the period from July 10, 2007 (inception) to July 13, 2007, which appears in such Prospectus, which is part of the Registration Statement on Form S-1, File No. 333-144871. We also consent to the reference to our Firm under the caption "Experts" in such Prospectus.

/s/ Goldstein Golub Kessler LLP

GOLDSTEIN GOLUB KESSLER LLP
New York, New York

October 17, 2007