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HESS CORP
Form 144
August 15, 2006

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

FORM 144

NOTICE OF PROPOSED SALE OF SECURITIES
PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

ATTENTION: Transmit for filing 3 copies of this form concurrently with either placing an order with a broker to execute sale or executing a sale directly with a market maker.

1(a) NAME OF ISSUER (Please type or print)

Hess Corporation

1(b) IRS IDENT. NO.

13-4921002

1(c) S.E.C. FILE NO.

1-1204

1(d) ADDRESS OF ISSUER STREET

1185 Avenue of the Americas

CITY STATE ZIP CODE

New York NY 10036

1(e) TELEPHONE

AREA CODE | NUMBER

212 | 997-8500

2(a) NAME OF PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE TO BE SOLD

John J. Scelfo

2(b) IRS IDENT. NO.

2(c) RELATIONSHIP TO ISSUER

Officer

2(d) ADDRESS STREET

1185 Avenue of the Americas

CITY STATE ZIP CODE

New York NY 10036

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INSTRUCTIONS: The person filing this notice should contact the issuer to obtain the I.R.S. Identification Number and the S.E.C. File Number.

3(a) Title of the Class of Securities To Be Sold

Common Stock par value \$1.00 per share

3(b) Name and Address of Each Broker Through Whom the Securities are to be Offered or Each Market Maker who is Acquiring the Securities

National Financial Services LLC
82 Devonshire Street
Boston, MA 02109

SEC USE ONLY

Broker-Dealer File Number

3(c) Number of Shares or Other Units To Be Sold
(See instr. 3(c))

15,000

3(d) Aggregate Market Value
(See instr. 3(d))

\$758,250.00 (as of close on 8/14/2006)

3(e) Number of Shares or Other Units Outstanding
(See instr. 3(e))

280,526,337

3(f) Approximate Date of Sale
(See instr. 3(f))
(MO. DAY YR.)

Commencing on or after 8/14/2006

3(g) Name of Each Securities Exchange
(See instr. 3(g))

New York Stock Exchange

INSTRUCTIONS:

1. (a) Name of issuer
(b) Issuer's I.R.S. Identification Number
(c) Issuer's S.E.C. file number, if any
(d) Issuer's address, including zip code
(e) Issuer's telephone number, including area code
2. (a) Name of person for whose account the securities are to be sold
(b) Such person's I.R.S. identification number, if such person is an entity
(c) Such person's relationship to the issuer (e.g., officer, director,

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- 10% stockholder, or member of immediate family of any of the foregoing)
- (d) Such person's address, including zip code
3. (a) Title of the class of securities to be sold
- (b) Name and address of each broker through whom the securities are intended to be sold
 - (c) Number of shares or other units to be sold (if debt securities, give the aggregate face amount)
 - (d) Aggregate market value of the securities to be sold as of a specified date within 10 days prior to the filing of this notice
 - (e) Number of shares or other units of the class outstanding, or if debt securities the face amount thereof outstanding, as shown by the most recent report or statement published by the issuer
 - (f) Approximate date on which the securities are to be sold
 - (g) Name of each securities exchange, if any, on which the securities are intended to be sold

TABLE I - SECURITIES TO BE SOLD

Furnish the following information with respect to the acquisition of the securities to be sold and with respect to the payment of all or any part of the purchase price or other consideration therefor:

Title of Class

Common Stock par value \$1.00 per share

Date you Acquired

To be acquired upon exercise of option on unrestricted stock expected to commence on or after 8/14/2006

Nature of Acquisition Transaction

Exercise of option on unrestricted stock

Name of Person from Whom Acquired
(If gift, also give date donor acquired)

Hess Corporation

Amount of Securities Acquired

15,000

Date of Payment

On or after 8/14/2006

Nature of Payment

Cash

INSTRUCTIONS: If the securities were purchased and full payment therefor was not made in cash at the time of purchase, explain in the

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table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or if payment was made in installments describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

TABLE II - SECURITIES SOLD DURING THE PAST 3 MONTHS

Furnish the following information as to all securities of the issuer sold during the past 3 months by the person for whose account the securities are to be sold.

Name and Address of Seller

John J. Scelfo
c/o Hess Corporation
1185 Avenue of the Americas
New York, NY 10036

Title of Securities Sold

Common Stock par value \$1.00 per share

Date of Sale

From 7/31/2006

Amount of Securities Sold	Gross Proceeds
44,000	2,285,881.00

REMARKS:

INSTRUCTIONS:

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to all other persons included in that definition. In addition, information shall be given as to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

ATTENTION:

The person for whose account the securities to which this notice relates are to sold hereby represents by signing this notice that he does not know any material adverse information in regard to the current and prospective

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operations of the Issuer of the securities to be sold which has not been publicly disclosed.

8/15/2006

/s/John J. Scelfo

DATE OF NOTICE

(SIGNATURE)

The notice shall be signed by the person for whose account the securities are to be sold. At least one copy of the notice shall be manually signed. Any copies not manually signed shall bear typed or printed signatures.

ATTENTION: International misstatements or omission of facts constitute
Federal Criminal Violations (See 18 U.S.C. 1001)

etition.

In this prospectus, words such as anticipates, believes, expects, will continue, future, intends, plans, projects, potential, budgets, may, could and similar expressions identify forward-looking statements. Readers are cautioned not to place undue reliance on forward-looking statements, which speak only as of the date hereof.

Table of Contents**Selling Security Holders**

The common stock offered pursuant to this prospectus was issued to WEDBUSH, Inc. and certain clients of Wedbush Morgan Securities, Inc. listed as selling security holders below. The selling security holders may sell none, some or all of the common stock offered by them as listed below.

On June 6, 2006, WEDBUSH, Inc. and Wedbush Morgan Securities, Inc. entered into a stock purchase agreement to purchase 1,072,041 shares of common stock at a purchase price per share of \$4.66 (the Per Share Purchase Price) and warrant agreements to purchase an additional 268,010 shares. The securities were issued to WEDBUSH INC. and certain clients of Wedbush Morgan Securities, Inc. (which holds these securities as nominee for its clients listed as selling security holders below). The transactions pursuant to the stock purchase agreement generated gross proceeds to the Company of \$5 million. Pursuant to the warrant agreements, the selling security holders have the right to acquire 25% of the underlying shares at an exercise price of 120% of the Per Share Purchase Price during the first three years following the closing of the transaction, and at 130% of the Per Share Purchase Price during the fourth and fifth year following the closing of the transaction. As such, the Company may receive proceeds of up to \$1,592,381 from such exercise.

The following table sets forth certain information with respect to the beneficial ownership of shares of Virco common stock by the selling security holders at August 18, 2006, and after the offering by the selling security holders.

The number and percentage of shares beneficially owned is determined in accordance with Rule 13d-3 of the Securities Act, and the information is not necessarily indicative of beneficial ownership for any other purpose. Under this rule, beneficial ownership includes any shares as to which the individual has sole or shared voting power or investment power and also any shares which the individual has the right to acquire within 60 days of August 18, 2006 through the exercise of any stock option, warrant or other right. Except as indicated by the footnotes below, we believe, based on the information furnished to us, that the persons and entities named in the table below have sole voting and investment power with respect to all shares of common stock that they beneficially own, subject to applicable community property laws.

Selling Security Holder[1]	June 2006, Acquisition		Ownership of Common Stock Before the Offering[2]	Shares of Common Stock Included in this Prospectus [3]	Ownership of Common Stock After the Offering[4]	Percentage of Ownership of Common Stock After the Offering
	Common	Shares				
	Stock Shares	subject to Warrants				
WEDBUSH, Inc. [5]	536,021	134,005	762,255	670,026	92,229	*
Donald Paul Barra	1,000	250	3,050	1,250	1,800	*
Budetti Family Trust # 2 [6]	21,400	5,350	29,750	26,750	3,000	*
Gregory W. Davis	21,500	5,375	30,375	26,875	3,500	*
Den-Mat Corporation	107,200	26,800	134,000	134,000		*
Anne C. Feighner	1,500	375	1,875	1,875		*
Feighner Family Trust [7]	32,100	8,025	50,025	40,125	9,900	*
Thomas A. Flanagan	21,400	5,350	31,250	26,750	4,500	*
Michael Frost	1,000	250	1,250	1,250		*
Nicholas R. Frost	16,100	4,025	20,125	20,125		*
Park Gast	16,100	4,025	20,125	20,125		*
Vardui Gezalyan	1,000	250	1,250	1,250		*
Brian W. Kellogg	2,000	500	2,500	2,500		*
Lisa Marie	1,000	250	1,250	1,250		*
Jennifer Niven McJunkin	1,000	250	1,250	1,250		*

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	June 6, 2006 Acquisition		Ownership of Common Stock	Shares of Common Stock	Ownership of Common Stock	Percentage of Ownership of Common Stock
	Common Stock	Shares Subject to Warrants				
Selling Security Holder	Shares	Warrants				
Robert P. Meinberg & Carol E. Meinberg JTWROS	1,500	375	1,875	1,875		*
Triangle Education Foundation	32,100	8,025	50,125	40,125	10,000	*
The Petillo Family Trust	21,400	5,350	26,750	26,750		*
The Qualls Family Trust Maria Del Carmen Rivera	1,000	250	1,250	1,250		*
Rockwell & Marna Schnabel Foundation	32,100	8,025	41,125	40,125	1,000	*
Ray T. Sparling	4,000	1,000	5,000	5,000		*
St. Mark Evangelical Lutheran Church of Encinatas	4,000	1,000	5,000	5,000		*
Wei Huang	1,000	250	1,250	1,250		*
James Michael Thomas	21,400	5,350	33,750	26,750	7,000	*
Edward W. Wedbush	141,920	35,480	545,901	177,400	368,501	2.55%
Jean L. Wedbush	2,000	500	2,500	2,500		*
Joan Marie Wedbush Trust	1,500	375	1,875	1,875		*
Raymond L. Wedbush	16,100	4,025	27,705	20,125	7,580	*
Jeremy Zhu	10,700	2,675	13,375	13,375		*
Totals	1,072,041	268,010	1,849,061	1,340,051	509,010	3.52%

* Less than 1%

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1. The following individuals listed in parenthesis have sole or shared voting and investment control over the securities held and sold by each of the following selling security holders:
WEDBUSH, Inc. (Edward W. Webbush);
Budetti Family Trust # 2 (Robert Budetti, Karen Budetti, and Edward W. Webbush);
Den-Mat Corporation (Robert Ibsen, Marcia Ibsen, and Noreen A. Freitas);
Feighner Family Trust (Anne C. Feighner, John Feighner, and Edward W. Webbush);
Triangle Education Foundation (Edward W. Webbush); The Petillo Family Trust (Kelly C. Petillo and Leora Fay Petillo); The Qualls Family Trust (David Qualls and Lynn Qualls);
Rockwell &

Marna Schnabel
Foundation
(Rockwell
Schnabel,
Marna Schnabel
and Edward W.
Wedbush); St.
Mark
Evangelical
Lutheran
Church of
Encinatas
(Randall
Peterson); and
Joan Marie
Wedbush Trust
(Joan Marie
Wedbush and
Edward
Wedbush)

2. Includes ownership prior to June 2006 as well as those shares purchased pursuant to the stock purchase agreements referenced in this prospectus and those shares subject to the warrant agreements referenced in this prospectus, the offering and sale of which are registered hereunder.
3. Includes only those shares purchased pursuant to the stock purchase agreements referenced in this prospectus

and those shares
subject to the
warrant
agreements
referenced in
this prospectus.

4. Assumes the
sale of all shares
purchased
pursuant to the
stock purchase
agreements
referenced in
this prospectus
and those shares
subject to the
warrant
agreements
referenced in
this prospectus,
the offering and
sale of which
are registered
hereunder.
5. Includes 14,520
shares held by
Wedbush
Morgan
Securities, Inc.
and 11,000
shares held by
Wedbush
Leasing.
WEDBUSH,
Inc. through its
majority owned
subsidiary,
Wedbush
Morgan
Securities, Inc.,
provides
research and
investment
banking services
to the Company.
6. Includes 3,000
shares held by
Robert Budetti.

7. Includes 9,900 shares held by John Feighner.

Except as set forth in the table above and notes thereto, none of the selling security holders has had positions, offices or other material relationships with the Company within the past three years.

None of the selling security holders are broker-dealers. Both Edward Wedbush and WEDBUSH, Inc (together, the Affiliates) are affiliates of Wedbush Morgan Securities, Inc., a broker-dealer. The Affiliates purchased their securities in the ordinary course of business and at the time they acquired such securities they had no agreements or understandings, directly or indirectly, with any person to distribute such securities.

Plan of Distribution

The selling security holders and any of their respective donees, pledgees, assignees and successors-in-interest may, from time to time, sell any or all of their shares of Virco common stock offered by this prospectus; however, there is no assurance that the selling security holders will sell any or all of its Virco common stock. The common stock may be sold in one or more transactions at:

fixed prices;

prevailing market prices at the time of sale;

varying prices determined at the time of sale; or

negotiated prices.

These sales may be effected in transactions:

on the American Stock Exchange;

in the over-the-counter market;

in transactions otherwise than on such exchanges or services or in the over-the-counter market; or

through the writing of options.

These transactions may include block transactions or crosses. Crosses are transactions in which the same broker acts as an agent on both sides of the transaction. The selling security holders may also enter into hedging transactions with broker-dealers in connection with the sales of the common stock. These broker-dealers may in turn engage in short sales of the common stock in the course of hedging their positions. The selling security holders may sell short the common stock to close out short positions, or loan or pledge the common stock to broker-dealers that, in turn, may sell the common stock.

Brokers, dealers, underwriters or agents participating in the distribution of the common stock may receive compensation in negotiated amounts in the form of discounts, concessions, commissions or fees from the selling security holders and/or the purchasers of the common stock for whom such broker or dealer may act as agent or to whom they may sell as principal, or both. The compensation as to a particular broker or dealer may be in excess of customary commissions. In connection with the sales, the brokers or dealers or other participating brokers or dealers and the selling security holders may be deemed to be underwriters within the meaning of the Securities Act. Except for customary selling commissions in ordinary transactions, any such underwriter or agent will be identified, and any compensation paid to such persons will be described in a prospectus supplement. In addition, any common stock covered by this prospectus that qualifies for sale under Rule 144 under the Securities Act may be sold under Rule 144 rather than pursuant to this prospectus.

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In some states the selling security holders may not sell the common stock unless the shares of common stock have been registered or qualified for sale in the applicable state or an exemption from registration or qualification is available and the conditions of which have been satisfied.

The Company will keep the registration statement to which this prospectus relates effective until the earlier of (i) the date on which all of the shares registered thereunder have been resold by the selling security holders (and any transferees thereto) or (ii) the date all of the shares may be sold without registration and without regard to any volume limitations by reason of Rule 144(k).

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Use of Proceeds

The proceeds from the sale of the Virco common stock offered by this prospectus will be received directly by the selling security holders. Virco will not receive any proceeds from the sale of the common stock offered by the selling security holders pursuant to this prospectus. The proceeds, if any, Virco receives from the exercise of the warrant agreements will be used to reduce outstanding indebtedness and for general corporate purposes.

Legal Matters

The validity of the authorization and issuance of the common stock offered by this prospectus have been passed upon for Virco by Gibson, Dunn & Crutcher LLP, Los Angeles, California.

Experts

The consolidated financial statements of Virco Mfg. Corporation appearing in Virco Mfg. Corporation's Annual Report (Form 10-K) for the year ended January 31, 2006 (including the schedule appearing therein), and Virco Mfg. Corporation management's assessment of the effectiveness of internal control over financial reporting as of January 31, 2006 included therein, have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon included therein, and incorporated herein by reference. Such financial statements and management's assessment are, and audited financial statements and Virco Mfg. Corporation management's assessments of the effectiveness of internal control over financial reporting to be included in subsequently filed documents will be, incorporated herein in reliance upon the reports of Ernst & Young LLP pertaining to such financial statements and management's assessments (to the extent covered by consents filed with the Securities and Exchange Commission) given on the authority of such firm as experts in accounting and auditing.

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Where You Can Find More Information

In accordance with the requirements of the Exchange Act, we file reports and other information with the SEC. You may read and, for a fee, copy any document that we file with the SEC at the public reference room maintained by the SEC at Station Place, 100 F. Street, N.E. Room 1580, Washington, D.C. 20549. You may also obtain information on the operation of the public reference room by calling the SEC at 1-800-SEC-0330. Our SEC filings are also available to the public from commercial document retrieval services and at the website maintained by the SEC at <http://www.sec.gov>.

Table of Contents**Incorporation of Documents by Reference**

The SEC allows Virco to incorporate by reference information into this prospectus, which means that Virco can disclose important information to you by referring you to another document filed separately with the SEC. The information incorporated by reference is deemed to be part of this prospectus, except for any information that is superseded by information that is included directly in this document. However, as allowed by SEC rules, this prospectus does not contain all the information you can find in the Virco registration statement or the exhibits to the registration statement. This prospectus incorporates by reference the documents set forth below that Virco previously filed with the SEC. These documents contain important information about Virco and its financial condition.

Virco's SEC Filings (File No. 1-8777)	Filing Date
Annual Report on Form 10-K	April 17, 2006
Quarterly Report on Form 10-Q	June 9, 2006
Definitive Proxy Statement on Schedule 14A	May 23, 2006
Current Reports on Form 8-K	June 8, 2006 (excluding Item 2.02 thereof which was furnished but not filed with the SEC)

The description of the Common Stock set forth under the caption "Description of Capital Stock" on Form 8-B

August 14, 1984

All additional documents that we may file with the SEC pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this prospectus and prior to the termination of this offering, shall also be deemed to be incorporated by reference.

References herein to this prospectus are intended to include the documents incorporated by reference, which are an integral part of this prospectus. You should obtain and review carefully copies of the documents incorporated by reference. Any statement contained in the documents incorporated by reference in this prospectus will be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained in this prospectus modifies or supersedes the statement. Information that the Company later files with the SEC before the termination of this offering of common stock will automatically modify and supersede the information previously incorporated by reference and the information in this prospectus. Any statement so modified or superseded will not be deemed, except as so modified or superseded, to constitute a part of this prospectus.

Upon written or oral request, free of charge, we will provide any person, including beneficial owners, to whom a copy of this prospectus is delivered, a copy of any document incorporated by reference in this prospectus but not delivered along with this prospectus, excluding all exhibits unless we specifically incorporated by reference an exhibit in this prospectus. Any such requests should be addressed to:

Virco Mfg. Corporation
 Attention: Vice President of Finance
 2027 Harpers Way
 Torrance, California 90501
 Telephone: (310) 533-0474

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PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. Other Expenses of Issuance and Distribution.

The following table sets forth the estimated fees and expenses payable by the Registrant in connection with the issuance and distribution of the securities registered hereby:

SEC Registration fee	\$ 717
Trustees and transfer agents fees	\$ 5,000
Printing, duplicating and engraving expenses	\$ 5,000
Legal fees and expenses	\$ 100,000
Accounting fees and expenses	\$ 20,000
AMEX listing fees	\$ 28,000
Miscellaneous	\$ 5,000
Total	\$ 163,717

* Estimated expenses

Item 15. Indemnification of Directors and Officers.

Under Section 145 of the Delaware General Corporation Law, the registrant has broad powers to indemnify its directors and officers against liabilities they may incur in such capacities, including liabilities under the Securities Act. Article eight of the registrant's Bylaws also provide that the Registrant will indemnify its directors and officers and may indemnify other agents to the fullest extent not prohibited by Delaware law. The registrant's Certificate of Incorporation provides for the elimination of liability for monetary damages for breach of the directors' fiduciary duty of care to the registrant and its stockholders. These provisions do not eliminate the directors' duty of care and, in appropriate circumstances, equitable remedies such as injunctive or other forms of non-monetary relief will remain available under Delaware law. In addition, each director will continue to be subject to liability for breach of the director's duty of loyalty to the registrant, for acts or omissions not in good faith or involving intentional misconduct, for knowing violations of law, for any transaction from which the director derived an improper personal benefit, and for payment of dividends or approval of stock repurchases or redemptions that are unlawful under Delaware law. The provision does not affect a director's responsibilities under any other laws, such as the federal securities laws or state or federal environmental laws.

Item 16. Exhibits.

See Exhibit Index attached hereto and incorporated by reference.

Item 17. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the

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registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however,

(A) that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-3, Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(B) Paragraphs (a)(1)(i), (a)(1)(ii) and (a)(1)(iii) do not apply if the registration statement is on Form S-3 or Form F-3 and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(C) *Provided further, however,* that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is for an offering of asset-backed securities on Form S-1 (§ 239.11 of this chapter) or Form S-3 (§ 239.13 of this chapter), and the information required to be included in a post-effective amendment is provided pursuant to Item 1100(c) of Regulation AB (§ 229.1100(c)).

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) The undersigned Registrant hereby undertakes to deliver or cause to be delivered with the prospectus, to each person to whom the prospectus is sent or given, the latest annual report, to security holders that is incorporated by reference in the prospectus and furnished pursuant to and meeting the requirements of Rule 14a-3 or Rule 14c-3 under the Securities Exchange Act of 1934; and, where interim

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financial information required to be presented by Article 3 of Regulation S-X is not set forth in the prospectus, to deliver, or cause to be delivered to each person to whom the prospectus is sent or given, the latest quarterly report that is specifically incorporated by reference in the prospectus to provide such interim financial information.

(d) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

Table of Contents**SIGNATURES**

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Torrance, state of California, on August 18, 2006.

VIRCO MFG. CORPORATION

By: /s/ Robert A. Virtue

Robert A. Virtue
Chairman of the Board and
Chief Executive Officer

Pursuant to the requirements of the Securities Act, this registration statement has been signed below by the following persons in the capacities and on the dates indicated below.

Signature	Title	Date
* Robert A. Virtue	Chairman of the Board, Chief Executive Officer, President and Director	August 18, 2006
/s/ Robert E. Dose Robert E. Dose	Vice President Finance, Secretary and Treasurer (Principal Financial Officer)	August 18, 2006
* Bassey Yau	Corporate Controller (Principal Accounting Officer)	August 18, 2006
* Douglas A. Virtue	Director	August 18, 2006
* Donald S. Friesz	Director	August 18, 2006
* Evan M Gruber	Director	August 18, 2006
* Robert K. Montgomery	Director	August 18, 2006

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Signature	Title	Date
*	Director	August 18, 2006
Albert J. Moyer		
*	Director	August 18, 2006
Glen D. Parish		
*	Director	August 18, 2006
Donald A. Patrick		
*	Director	August 18, 2006
James R. Wilburn		

*By: /s/ Robert E. Dose

Robert E. Dose
Attorney-in-fact

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EXHIBIT INDEX

Exhibit Number	Description
4.1	Rights Agreement dated as of October 18, 1996, by and between the Company and Mellon Investor Services (as assignee of The Chase Manhattan Bank), as Rights Agent (incorporated by reference to Exhibit 1 to the Company's Form S-8 Registration Statement (Commission File No. 001-08777), filed with the Commission on October 25, 1996).
4.2	1997 Stock Incentive Plan of the Company filed with the Commission on Form S-8 (Commission File No. 333-32539), on July 7 1997.
5.1	Opinion of Gibson, Dunn & Crutcher LLP.
23.1	Consent of Gibson, Dunn & Crutcher LLP (Included in Exhibit 5.1).
23.2	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
24.1	Powers of Attorney (Included on signature page of this registration statement).