Fortissimo Acquisition Corp. Form SC 13G October 26, 2006

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

SCHEDULE 13G Under the Securities Exchange Act of 1934

_	FORTISSIMO ACQUISITION CORP. (Name of Issuer)	
_	COMMON STOCK, \$0.0001 PAR VALUE PER SHARE	-
	(Title of Class Securities)	
	NONE CURRENTLY AVAILABLE (CUSIP Number)	
Check the appropriate box to des	OCTOBER 17, 2006 (Date of Event which Requires Filing of this Statement) ignate the rule pursuant to which this Schedule is filed:	
þ Rule 13d-1(b)		
o Rule 13d-1(c)		
o Rule 13d-1(d)		

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

^{*} The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

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	1			7		
1	NAME OF REPORTING PERSONS. I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY). Millenco, L.L.C. 13-3532932					
	CHECK THE APPROPRIA	ATE BOX	X IF A MEMBER OF A GROUP	1		
2	(a) o					
	(b) þ					
3	SEC USE ONLY					
	CITIZENSHIP OR PLACE	E OF OR	GANIZATION			
4						
	Delaware	ı	T			
		_	SOLE VOTING POWER			
		5	295,000			
	NUMBER OF		SHARED VOTING POWER			
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	OWNED BY		-0-			
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	295.000					
	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES			1		
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	5.0%					
12	TYPE OF REPORTING PERSON					
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1	NAME OF REPORTING PERSONS. I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY). Millennium Management, L.L.C.						
	13-3804139						
	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP						
2	(a) o						
	(b) þ						
3	SEC USE ONLY						
	CITIZENSHIP OR PLACE OF ORGANIZATION						
4							
	Delaware	1					
		_	SOLE VOTING POWER				
		5	295,000				
	NUMBER OF		SHARED VOTING POWER				
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4.0	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES						
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11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)						
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	TYPE OF REPORTING PERSON						
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CUSIP No. None Currently Page 4 of 10 Available **SCHEDULE 13G** NAME OF REPORTING PERSONS. I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY). 1 Israel A. Englander CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP 2 (a) o (b) b SEC USE ONLY 3 CITIZENSHIP OR PLACE OF ORGANIZATION 4 United States SOLE VOTING POWER 5 NUMBER OF SHARED VOTING POWER **SHARES** 6 BENEFICIALLY OWNED BY SOLE DISPOSITIVE POWER **EACH** 7 REPORTING 295,000 PERSON WITH SHARED DISPOSITIVE POWER 8 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 295,000 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES 10 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.0% 12 TYPE OF REPORTING PERSON

IN

CUSIP No. None Currently Page 5 of 10 **SCHEDULE 13G** Available Item 1 Name of Issuer: (a) Fortissimo Acquisition Corp., a Delaware corporation (the "Company"). Address of Issuer's Principal Executive Offices: (b) 14 Hamelacha Street Park Afek Rosh Ha'ayin 48091, Israel Name of Person Filing: (a) Item 2 Address of Principal Business Office: (b) Item 2 Item 2 (c) Citizenship: Millenco, L.L.C. c/o Millennium Management, L.L.C. 666 Fifth Avenue New York, New York 10103 Citizenship: Delaware Millennium Management, L.L.C. 666 Fifth Avenue New York, New York 10103 Citizenship: Delaware Israel A. Englander c/o Millennium Management, L.L.C. 666 Fifth Avenue New York, New York 10103 Citizenship: United States (d) Title of Class of Securities: Common Stock, \$0.0001 par value per share ("Common Stock") **CUSIP Number:** (e) None Currently Available

Item 3 If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a:

- (a) b Broker or dealer registered under section 15 of the Act (15 U.S.C. 780);
- (b) o Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c) o Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d) o Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);

- (e) o An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f) o An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
- (g) b A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G);

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- (h) o A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- o A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) o Group, in accordance with §240.13d-1(b)(1)(ii)(J).

Item 4 Ownership:

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount Beneficially Owned

As of the date of this filing, each Reporting Person may be deemed to be the beneficial owner of 295,000 shares of Common Stock owned outright by Millenco, L.L.C., a Delaware limited liability company ("Millenco"), formerly known as Millenco, L.P., a Delaware limited partnership, which shares are held as part of the Company's Units ("Units"). Each Unit consists of (1) one share of Common Stock, and (2) two Warrants ("Warrant").

Each Warrant entitles the holder to purchase one share of the Company's Common Stock at a price of \$5.00. Each Warrant will become exercisable on the later of the Company's completion of a business combination and October 11, 2007, and will expire on October 10, 2010, or earlier upon redemption. As of the date of this filing, the Company has not announced the completion of a business combination.

Millennium Management, L.L.C., a Delaware limited liability company ("Millennium Management"), is the manager of Millenco, and consequently may be deemed to have voting control and investment discretion over securities owned by Millenco. Israel A. Englander ("Mr. Englander") is the managing member of Millennium Management. As a result, Mr. Englander may be deemed to be the beneficial owner of any shares deemed to be beneficially owned by Millennium Management. The foregoing should not be construed in and of itself as an admission by Millennium Management or Mr. Englander as to beneficial ownership of the shares owned by Millenco.

Note: Millennium Partners, L.P., a Cayman Islands limited partnership ("Partners"), is a non-managing member of Millenco. As a non-managing member, Partners has no investment or voting control over Millenco or its securities positions.

(b) Percent of Class

5.0% of the Company's Class B Common Stock (see Item 4(a) above), which percentage was calculated based on an aggregate amount of 5,868,334 shares of Common Stock outstanding as of October 25, 2006, as reported by the Company on Form 8-K dated October 25, 2006.

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(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote

295,000

(ii) Shared power to vote or to direct the vote

-0-

(iii) Sole power to dispose or to direct the disposition of

295,000

(iv) Shared power to dispose or to direct the disposition of

-()-

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following o.

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Not applicable.

<u>Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company</u>

Not applicable.

Item 8. Identification and Classification of Members of the Group

See Exhibit I.

Item 9. Notice of Dissolution of Group

Not applicable.

Item 10. Certification

By signing below each of the undersigned certifies that, to the best of its knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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Exhibits:

Exhibit I: Joint Filing Agreement, dated as of October 25, 2006, by and among Millenco, L.L.C., Millennium Management, L.L.C. and Israel A. Englander.

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JOHN DULL 100

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief, each of the undersigned certifies that the information with respect to it set forth in this statement is true, complete, and correct.

Dated: October 25, 2006

MILLENCO, L.L.C.

By: Millennium Management, L.L.C. as manager

By: /s/ Terry Feeney

Name: Terry Feeney

Title: Chief Operating Officer

MILLENNIUM MANAGEMENT, L.L.C.

By: /s/ Terry Feeney

Name: Terry Feeney

Title: Chief Operating Officer

/s/ Israel A. Englander by David Nolan pursuant to Power of Attorney filed with

the SEC on June 6, 2005

Israel A. Englander

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EXHIBIT I

JOINT FILING AGREEMENT

This will confirm the agreement by and among the undersigned that the Schedule 13G filed with the Securities and Exchange Commission on or about the date hereof with respect to the beneficial ownership by the undersigned of the shares of Common Stock, \$0.0001 par value per share of Fortissimo Acquisition Corp., a Delaware Corporation, is being filed, and all amendments thereto will be filed, on behalf of each of the persons and entities named below in accordance with Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Dated: October 25, 2006

MILLENCO, L.L.C.

By: Millennium Management, L.L.C. as manager

By: /s/ Terry Feeney

Name: Terry Feeney

Title: Chief Operating Officer

MILLENNIUM MANAGEMENT, L.L.C.

By: /s/ Terry Feeney

Name: Terry Feeney

Title: Chief Operating Officer

/s/ Israel A. Englander by David Nolan pursuant to Power of Attorney filed with the SEC on June 6, 2005

Israel A. Englander