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Fortissimo Acquisition Corp.
Form SC 13G
August 20, 2008
      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
      (Title of Class of Securities)
      34958F107
      (CUSIP Number)
      8/19/08
      (Date of Event which Requires Filing of this Statement)
      Check the appropriate box to designate the rule pursuant to
      which this Schedule is filed:
              Rule 13d-1(b)
             Rule 13d-1(c)
      _X_
              Rule 13d-1(d)
      CUSIP No.: 34958F107
      1. Names of Reporting Persons. I.R.S. Identification Nos. of
      above persons (entities only).
      Bulldog Investors, Phillip Goldstein and Andrew Dakos
      2. Check the Appropriate Box if a Member of a Group (See
      Instructions)
      (a) x
      (b)
      3. SEC Use Only
      4. Citizenship or Place of Organization
      Number of Shares Beneficially Owned by Each reporting Person
      With:
      5. Sole Voting Power
      276,662
      6. Shared Voting Power
      N/A
      7. Sole Dispositive Power
      303,050
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9. Aggregate Amount Beneficially Owned by Each Reporting Person 303,050

8. Shared Dispositive Power

N/A

10. Check if the Aggregate Amount in Row (9) Excludes Certain

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Shares (See Instructions) N/A 11. Percent of Class Represented by Amount in Row (9) 5.16% 12. Type of Reporting Person (See Instructions) Item 1. (a) The Name of the Issuer is: Fortissimo Acquisition Corp. (b) The Address of the Issuer's Principal Executive Office is: 14 HAMELACHA STREET PARK AFEK, ROSH HA?AYIN, 48091 (a) The name of the Person Filing is: Bulldog Investors, Phillip Goldstein and Andrew Dakos. Phillip Goldstein and Andrew Dakos are principals of Bulldog Investors. (b) The address of principal place of business and principal office is: See (c) (c) Place of Organization: Park 80 West, Plaza Two Saddle Brook, NJ 07663 (d) Title of Class of Securities: Common Stock (e) CUSIP Number: 34958F107 Item 3. The persons filing are not listed in Items 3(a) through 3 (j). (a) Amount beneficially owned: 303,050 (b) Percent of class: 5.16% (c) Number of shares as to which the person has: (i) Sole power to vote or to direct the vote: 276,662 (ii) Shared power to vote or to direct the vote: N/A (iii) Sole power to dispose or to direct the disposition of: 303,050 (iv) Shared power to dispose or to direct the disposition of: N/A Item 5. Ownership of Five Percent of 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: []. Item 6. Ownership of More than Five Percent on Behalf of Another Person. Clients of Phillip Goldstein and Andrew Dakos are entitled to receive dividends and sales proceeds.

Item 7. Identification and Classification of the Subsidiary

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Which Acquired the Security being Reported on by the Parent Holding Company.

Not applicable.

Item 8. Identification and Classification of Members of the Group. Not applicable.

Item 9. Notice of Dissolution of Group.
Not applicable.

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and 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.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete, and correct.

By: /s/

Name: Phillip Goldstein

Title: Principal, Bulldog Investors

Date: August 19, 2008

By: /s/

Name: Andrew Dakos

Title: Principal, Bulldog Investors

Date: August 19, 2008