

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

AMENDMENT NO. 2
TO
FORM S-1
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

DOUBLE EAGLE ACQUISITION CORP.

(Exact name of registrant as specified in its charter)

Cayman Islands
(State or other jurisdiction of
incorporation or organization)

6770
(Primary Standard Industrial
Classification Code Number)

N/A
(I.R.S. Employer
Identification Number)

2121 Avenue of the Stars, Suite 2300
Los Angeles, CA 90067
(310) 209-7280
(Address, including zip code, and telephone number,
including area code, of registrant's principal executive offices)

Eli Baker
Vice President, General Counsel and Secretary
2121 Avenue of the Stars, Suite 2300
Los Angeles, CA 90067
(310) 209-7280
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

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Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be 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.

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.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

EXPLANATORY NOTE

Double Eagle Acquisition Corp. is filing this Amendment No. 2 to the Registration Statement on Form S-1 (File No. 333-206356) solely for the purpose of filing with the Securities and Exchange Commission certain exhibits to the Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 13. *Other Expenses of Issuance and Distribution.*

The estimated expenses payable by us in connection with the offering described in this registration statement (other than the underwriting discount and commissions) will be as follows:

SEC expenses	\$	60,000
FINRA expenses		60,000
Accounting fees and expenses		40,000
Printing and engraving expenses		40,000
Travel and road show expenses		50,000
Directors & Officers liability insurance premiums ⁽¹⁾		100,000
Legal fees and expenses		300,000
NASDAQ listing and filing fees		75,000
Miscellaneous		25,000
Total	\$	<u>750,000</u>

(1) This amount represents the approximate amount of annual director and officer liability insurance premiums the registrant anticipates paying following the completion of its initial public offering and until it completes a business combination.

Item 14. *Indemnification of Directors and Officers.*

Cayman Islands law does not limit the extent to which a company's memorandum and articles of association may provide for indemnification of officers and directors, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy, such as to provide indemnification against willful default, willful neglect, civil fraud or the consequences of committing a crime. Our amended and restated memorandum and articles of association will provide for indemnification of our officers and directors to the maximum extent permitted by law, including for any liability incurred in their capacities as such, except through their own actual fraud, willful default or willful neglect. We may purchase a policy of directors' and officers' liability insurance that insures our officers and directors against the cost of defense, settlement or payment of a judgment in some circumstances and insures us against our obligations to indemnify our officers and directors.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling us pursuant to the foregoing provisions, we have been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Item 15. Recent Sales of Unregistered Securities.

During the period ended July 1, 2015, Double Eagle Acquisition LLC, our sponsor, purchased an aggregate of 12,218,750 of our Class B ordinary shares, for an aggregate offering price of \$25,000 at an average purchase price of approximately \$0.002 per share. Such securities were issued in connection with our organization pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act. The number of founder shares issued was determined based on the expectation that the total size of this offering would be 42,500,000 units and therefore that such founder shares would represent on an as-converted basis 20% of the outstanding shares under this offering. On July 29, 2015, our sponsor transferred 6,109,375 founder shares to Harry E. Sloan for a purchase price of \$0.002 (the same per-share purchase price initially paid by our sponsor). On August 27, 2015, our sponsor and Mr. Sloan transferred an aggregate of 25,000 founder shares on a pro rata basis to each of our independent director nominees at their original purchase price. On August 27, 2015, Mr. Sloan transferred 665,500 founder shares to our sponsor. The foregoing transfers of founder shares were made in reliance upon an exemption from the registration requirements of the Securities Act pursuant to the so-called 4(a)(1)-½ exemption. Because the size of this offering is 40,000,000 units, immediately prior to the closing of this offering, our initial shareholders will surrender for no consideration 718,750 founder shares, resulting in the number of founder shares being reduced to 11,500,000, or, on an as-converted basis, 20.0% of the total number of outstanding Class A ordinary shares upon completion of this offering (assuming the underwriters over-allotment option is exercised in full). Up to an additional 1,500,000 of these shares (consisting of up to 1,343,217 shares held by our sponsor, up to an aggregate of 9,783 shares held by our independent director nominees and up to 147,000 shares held by Mr. Sloan) will be surrendered for no consideration depending on the extent to which the underwriters' over-allotment is exercised.

Jeff Sagansky, our president and chief executive officer and director, Eli Baker, our vice president, general counsel and secretary, and James A. Graf, our vice president, chief financial officer and treasurer are each members of our sponsor. Our sponsor is an accredited investor for purposes of Rule 501 of Regulation D. Each of the equity holders in our sponsor is an accredited investor under Rule 501 of Regulation D. The sole business of our sponsor is to act as the company's sponsor in connection with this offering. The limited liability company agreement of our sponsor provides that its membership interests may only be transferred to our officers or directors or other persons affiliated with our sponsor, or in connection with estate planning transfers.

In addition, our sponsor, our independent director nominees and Harry E. Sloan have severally committed, pursuant to a written agreement, to purchase from us an aggregate of 19,500,000 private placement warrants at \$0.50 per warrant (for an aggregate purchase price of \$9,750,000). These purchases will take place on a private placement basis simultaneously with the completion of our initial public offering. These issuances will be made pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act.

No underwriting discounts or commissions were paid with respect to such sales.

Item 16. Exhibits and Financial Statement Schedules.

(a) The Exhibit Index following the signature page is incorporated herein by reference

Item 17. Undertakings.

(a) The undersigned registrant hereby undertakes to provide to the underwriter at the closing specified in the underwriting agreements, certificates in such denominations and registered in such names as required by the underwriter to permit prompt delivery to each purchaser.

(b) 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 Securities and Exchange Commission such indemnification is against public policy as expressed in the 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 its 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 Act and will be governed by the final adjudication of such issue.

(c) The undersigned registrant hereby undertakes that:

(1) For purposes of determining any liability under the Securities Act of 1933, the information omitted from the form of prospectus filed as part of this registration statement in reliance upon Rule 430A and contained in a form of prospectus filed by the registrant pursuant to Rule 424(b)(1) or (4) or 497(h) under the Securities Act shall be deemed to be part of this registration statement as of the time it was declared effective.

(2) For the purpose of determining any liability under the Securities Act of 1933, each post-effective amendment that contains a form of prospectus 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.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on the 8th day of September, 2015.

DOUBLE EAGLE ACQUISITION CORP.

By: /s/ Jeff Sagansky
Jeff Sagansky
President and Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

Name	Position	Date
<u>*</u> Jeff Sagansky	President and Chief Executive Officer and Director (Principal Executive Officer)	September 8, 2015
<u>*</u> James A. Graf	Vice President, Chief Financial Officer and Treasurer (Principal Financial Officer and Principal Accounting Officer)	September 8, 2015

* Pursuant to Power of Attorney

/s/ Eli Baker
Attorney-in-Fact

EXHIBIT INDEX

Exhibit No.	Description
1.1	Form of Underwriting Agreement.*
3.1	Memorandum and Articles of Association.*
3.2	Amended and Restated Memorandum and Articles of Association.*
4.1	Specimen Unit Certificate.*
4.2	Specimen Ordinary Share Certificate.*
4.3	Specimen Warrant Certificate.*
4.4	Form of Warrant Agreement between Continental Stock Transfer & Trust Company and the Registrant.*
5.1	Opinion of McDermott Will & Emery LLP.*
5.2	Opinion of Maples and Calder, Cayman Islands Counsel to the Registrant.
10.1(a)	Form of Letter Agreement among the Registrant, Double Eagle Acquisition LLC and each of the members of Double Eagle Acquisition LLC.*
10.1(b)	Form of Letter Agreement between the Registrant and the Independent Directors.*
10.1(c)	Form of Letter Agreement between the Registrant and Harry E. Sloan.*
10.2	Form of Investment Management Trust Agreement between Continental Stock Transfer & Trust Company and the Registrant.*
10.3	Form of Registration Rights Agreement among the Registrant, Double Eagle Acquisition LLC and the Holders signatory thereto.*
10.4	Form of Private Placement Warrants Purchase Agreement between the Registrant and Double Eagle Acquisition LLC.*
10.5	Form of Indemnity Agreement.*
10.6	Promissory Note, dated as of July 1, 2015, issued to Double Eagle Acquisition LLC.*
10.7	Securities Subscription Agreement, dated July 1, 2015, between Double Eagle Acquisition LLC and Double Eagle Acquisition Corp.*
14	Form of Code of Ethics.*
23.1	Consent of WithumSmith+Brown, PC.*
23.2	Consent of McDermott Will & Emery LLP (included on Exhibit 5.1).*
23.3	Consent of Maples and Calder (included on Exhibit 5.2).
24	Power of Attorney.*
99.1	Consent of Dennis A. Miller.*
99.2	Consent of James M. McNamara.*
99.3	Consent of Fredric D. Rosen.*
99.4	Form of Audit Committee Charter.*
99.5	Form of Compensation Committee Charter.*

* Previously filed.

Double Eagle Acquisition Corp.
PO Box 309
Ugland House
Grand Cayman
KY1-1104
Cayman Islands

September 8, 2015

Dear Sirs

Double Eagle Acquisition Corp. (the “Company”)

We have acted as Cayman Islands counsel to the Company to provide this legal opinion in connection with the Company’s registration statement on Form S-1, including all amendments or supplements thereto, filed with the United States Securities and Exchange Commission (the “**Commission**”) under the United States Securities Act of 1933 (the “**Act**”), as amended, (File No. 333-206356) (including its exhibits, the “**Registration Statement**”) related to the offering and sale of (i) up to 40,000,000 units (the “**Units**”), each Unit consisting of one Class A Ordinary Share of the Company, par value \$0.0001 per share (each an “**Ordinary Share**” and together, the “**Ordinary Shares**”), and one warrant to purchase one-half of one Ordinary Share (the “**Warrants**”); (ii) up to 6,000,000 Units (the “**Over-Allotment Units**”), which the underwriters, for whom Deutsche Bank Securities Inc. and Merrill Lynch, Pierce, Fenner & Smith Incorporated are acting as representatives (“**Representatives**”), will have a right to purchase from the Company to cover over allotments, if any; (iii) all Ordinary Shares, and all Warrants issued as part of the Units and the Over-Allotment Units; and (iv) all Ordinary Shares that may be issued upon exercise of the Warrants included in the Units and the Over-Allotment Units. This opinion is given in accordance with the terms of the Legal Matters section of the Registration Statement.

1 Documents Reviewed

We have reviewed originals, copies, drafts or conformed copies of the following documents:

- 1.1 the Certificate of Incorporation dated 26 June 2015 and the Amended and Restated Memorandum and Articles of Association of the Company as adopted on 13 August 2015 (the “**Memorandum and Articles**”);
 - 1.2 The written resolutions of the board of directors of the Company dated September 8, 2015 (the “**Resolutions**”) and the corporate records of the Company maintained at its registered office in the Cayman Islands;
 - 1.3 a Certificate of Good Standing issued by the Registrar of Companies in the Cayman Islands (the “**Certificate of Good Standing**”);
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- 1.4 a certificate from a director of the Company a copy of which is attached hereto (the “**Director’s Certificate**”);
- 1.5 the Registration Statement;
- 1.6 a draft of the form of the unit certificate representing the Units and the Over-Allotment Units (the “**Unit Certificates**”);
- 1.7 a draft of the form of the warrant agreement and the warrant certificate constituting the Warrants (the “**Warrant Documents**”); and
- 1.8 a draft of the underwriting agreement between the Company and Deutsche Bank Securities Inc. and Merrill Lynch, Pierce, Fenner & Smith Incorporated are acting as representatives, as representatives of the underwriters (the “**Underwriting Agreement**” and, together with the Unit Certificates and the Warrant Documents, the “**Documents**”).

2 **Assumptions**

The following opinion is given only as to, and based on, circumstances and matters of fact existing and known to us on the date of this opinion. This opinion only relates to the laws of the Cayman Islands which are in force on the date of this opinion. In giving this opinion we have relied (without further verification) upon the certifications as to matters of fact contained in the Director’s Certificate and the Certificate of Good Standing. We have also relied upon the following assumptions, which we have not independently verified:

- 2.1 other than in respect of the Company under the laws of the Cayman Islands, the Documents have been or will be authorised and duly executed and unconditionally delivered by or on behalf of all relevant parties in accordance with all relevant laws;
- 2.2 the Documents are, or will be, legal, valid, binding and enforceable against all relevant parties in accordance with their terms under the laws of the State of New York and all other relevant laws (other than the laws of the Cayman Islands);
- 2.3 the choice of the laws of the State of New York as the governing law of the Documents has been made in good faith and would be regarded as a valid and binding selection which will be upheld by the courts of the State of New York and any other relevant jurisdiction (other than the Cayman Islands) as a matter of the laws of the State of New York and all other relevant laws (other than the laws of the Cayman Islands);
- 2.4 copy documents, conformed copies or drafts of documents provided to us are true and complete copies of, or in the final forms of, the originals;
- 2.5 all signatures, initials and seals are genuine;
- 2.6 other than in respect of the Company under the laws of the Cayman Islands, the power, authority and legal right of all parties under all relevant laws and regulations to enter into, execute, deliver and perform their respective obligations under the Documents;
- 2.7 no invitation has been or will be made by or on behalf of the Company to the public in the Cayman Islands to subscribe for any of the Units, the Over-Allotment Units, the Warrants or the Ordinary Shares;

- 2.8 no monies paid to or for the account of any party under the Documents represent or will represent criminal property or terrorist property (as defined in the Proceeds of Crime Law (2014 Revision), and the Terrorism Law (2015 Revision), respectively);
- 2.9 there is nothing under any law (other than the law of the Cayman Islands) which would or might affect the opinions hereinafter appearing. Specifically, we have made no independent investigation of the laws of the State of New York; and
- 2.10 the Company will receive money or money's worth in consideration for the issue of the Ordinary Shares, and none of the Ordinary Shares were or will be issued for less than par value.

Save as aforesaid we have not been instructed to undertake and have not undertaken any further enquiry or due diligence in relation to the transaction the subject of this opinion.

3 Opinions

Based upon, and subject to, the foregoing assumptions and the qualifications set out below, and having regard to such legal considerations as we deem relevant, we are of the opinion that:

- 3.1 The Company has been duly incorporated and is validly existing and in good standing under the laws of the Cayman Islands.
- 3.2 The Ordinary Shares to be offered and issued by the Company as contemplated by the Registration Statement (including the issuance of the Ordinary Shares upon the exercise of the Warrants in accordance with the Warrant Documents) have been duly authorised for issue, and when issued by the Company against payment in full of the consideration as set out in the Registration Statement and in accordance with the terms set out in the Registration Statement (including the issuance of the Ordinary Shares upon the exercise of the Warrants in accordance with the Warrant Documents), such Ordinary Shares will be validly issued, fully paid and non-assessable. As a matter of Cayman Islands law, a share is only issued when it has been entered in the register of members (shareholders).
- 3.3 The execution, delivery and performance of the Warrant Documents has been authorised by and on behalf of the Company and, once the Warrant Documents have been executed and delivered by any director of the Company, the Warrant Documents will be duly executed and delivered on behalf of the Company and will constitute the legal, valid and binding obligations of the Company enforceable in accordance with their terms.

4 Qualifications

The opinions expressed above are subject to the following qualifications:

- 4.1 The term “**enforceable**” as used above means that the obligations assumed by the Company under the Documents are of a type which the courts of the Cayman Islands will enforce. It does not mean that those obligations will necessarily be enforced in all circumstances in accordance with their terms. In particular:
- 4.1.1 enforcement may be limited by bankruptcy, insolvency, liquidation, reorganisation, readjustment of debts or moratorium or other laws of general application relating to or affecting the rights of creditors;

- 4.1.2 enforcement may be limited by general principles of equity. For example, equitable remedies such as specific performance may not be available, inter alia, where damages are considered to be an adequate remedy;
 - 4.1.3 where obligations are to be performed in a jurisdiction outside the Cayman Islands, they may not be enforceable in the Cayman Islands to the extent that performance would be illegal under the laws of that jurisdiction; and
 - 4.1.4 some claims may become barred under the statutes of limitation or may be or become subject to defences of set off, counterclaim, estoppel and similar defences.
- 4.2 To maintain the Company in good standing under the laws of the Cayman Islands, annual filing fees must be paid and returns made to the Registrar of Companies.

Under Cayman Islands law, the register of members (shareholders) is *prima facie* evidence of title to shares and this register would not record a third party interest in such shares. However, there are certain limited circumstances where an application may be made to a Cayman Islands court for a determination on whether the register of members reflects the correct legal position. Further, the Cayman Islands court has the power to order that the register of members maintained by a company should be rectified where it considers that the register of members does not reflect the correct legal position. As far as we are aware, such applications are rarely made in the Cayman Islands but if such an application were made in respect of the Company's Ordinary Shares, then the validity of such shares may be subject to re-examination by a Cayman Islands court.

Except as specifically stated herein, we make no comment with respect to any representations and warranties which may be made by or with respect to the Company in any of the documents or instruments cited in this opinion or otherwise with respect to the commercial terms of the transactions the subject of this opinion.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm under the heading "Legal Matters" in the prospectus included in the Registration Statement. In providing our consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the Rules and Regulations of the Commission thereunder.

This opinion is addressed to you and may be relied upon by you, your counsel and purchasers of Units pursuant to the Registration Statement. This opinion is limited to the matters detailed herein and is not to be read as an opinion with respect to any other matter.

Yours faithfully

/s/ Maples and Calder