

MAS Acquisition XXIII Corp.  
1710 E. Division St.  
Evansville, IN 47711

May 2, 2000

United States Securities and Exchange Commission  
Washington, DC 20549

Re: Withdrawal of Registration Statement on Form SB-2  
File No. 333-35044

Dear Sir or Madam:

Pursuant to Rule 477 under the Securities Act of 1933, as amended, the undersigned registrant hereby requests that its Registration Statement on Form SB-2 be withdrawn from registration immediately due to deficiencies in the Registration Statement.

Sincerely,

/s/ Aaron Tsai

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Aaron Tsai  
President