



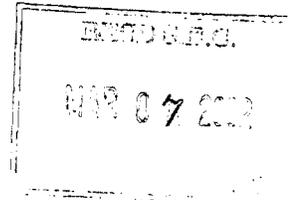
1-31260

March 7, 2002



American Stock Exchange
 86 Trinity Place
 New York, NY 10006-1872
 T 212 306 1000

Ms. Krista M. Hughes
 Branch Chief
 Filer Support 2
 Office of Filing Information
 Securities and Exchange Commission
 Judiciary Plaza
 450 Fifth Street, NW
 Washington, D.C. 20549



Dear Ms. Hughes:

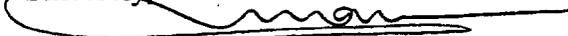
This is to certify that on March 7, 2002, the American Stock Exchange, Inc. (the "Exchange") received from Decorize, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following security:

Common Stock, par value \$0.001 per share

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,


 Sajjad H. Qamar
 Senior Listing Analyst
 Listing Qualifications Department

cc: Herbert Scholl

PROCESSED

MAR 13 2002

THOMSON FINANCIAL P