



American Stock Exchange  
86 Trinity Place  
New York, NY 10006

December 4, 2003



1-31919

Mr. Brian Johnson  
Branch Chief  
Filer Support 2  
Office of Filing Information  
Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, NW  
Washington, D.C. 20549

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**PROCESSED**  
DEC 09 2003

*CERT AMX*

Dear Mr. Johnson:

THOMSON  
FINANCIAL

This is to certify that on December 4, 2003, the American Stock Exchange, Inc. (the "Exchange") received from Natural Golf Corporation (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Common Stock, no par value 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,

Bryan Fischer  
Director  
Listing Qualifications Department

cc: Herbert Scholl