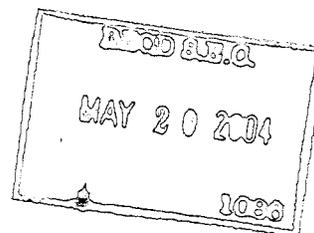




American Stock Exchange
86 Trinity Place
New York, NY 10006

May 20, 2004

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



Cert AMX

Dear Mr. Johnson:

This is to certify that on May 19, 2004, the American Stock Exchange, Inc. (the "Exchange") received from Mpower Holding Corporation (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Common Stock, \$0.001 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,

A handwritten signature in cursive that reads "Bryan Fischer".
Bryan Fischer
Director
Listing Qualifications Department

PROCESSED

MAY 26 2004

THOMSON
FINANCIAL

B

cc: Herbert Scholl