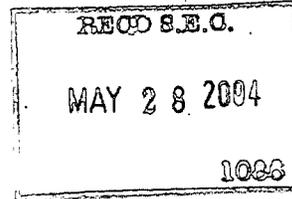




1-32202

American Stock Exchange  
86 Trinity Place  
New York, NY 10006

May 28, 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

PROCESSED  
 JUN 02 2004  
 THOMSON FINANCIAL

Dear Mr. Johnson:

This is to certify that on May 27, 2004 the American Stock Exchange, Inc. (the "Exchange") received from Microislet, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, par value \$0.001

We further certify that the above described securities have 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

Bryan Fischer  
 Director  
 Listing Qualifications Department

cc: Herbert Scholl