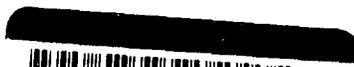




**AMERICAN  
STOCK EXCHANGE**  
Equities Options ETFs



04041134

American Stock Exchange  
88 Trinity Place  
New York, NY 10006

*CERT. ADX*

*1-32360*

*NOV 23 2004*

November 23, 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

Dear Mr. Johnson:

This is to certify that on November 19, 2004 the American Stock Exchange, Inc. (the "Exchange") received from Akorn, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, no par value

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,

Jamie Paturelli  
Assistant Director  
Listing Qualifications Department

cc: Herbert Scholl

PROCESSED

NOV 23 2004

THOMSON  
FINANCIAL