



**AMERICAN
STOCK EXCHANGE***
Equities Options ETFs

Ceat Amx



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1-32442

American Stock Exchange
86 Trinity Place
New York, NY 10006

March 3, 2005

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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HOBSON
FINANCIAL

Dear Mr. Johnson:

This is to certify that on February 28, 2005 the American Stock Exchange LLC (the "Exchange") received from CGI Holding Corporation (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 per share

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