

1-32420

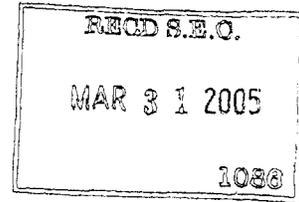
American Stock Exchange  
86 Trinity Place  
New York, NY 10006

March 31, 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



05048594



PROCESSED

APR 07 2005



Dear Mr. Johnson:

This is to certify that on March 31, 2005, the American Stock Exchange, Inc. (the "Exchange") received from VitaCube Systems Holdings, Inc. (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

Units, each consisting of two shares of Common stock, one Class A public warrant to purchase one share of Common Stock and one Class B public warrant to purchase one share of Common Stock  
Class A public warrants  
Class B public warrants

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  
Managing Director  
Listing Qualifications Department

cc: Herbert Scholl