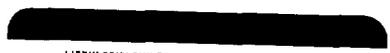




AMERICAN STOCK EXCHANGE®
Equities Options ETFs

Cent MX

April 4, 2005



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American Stock Exchange
85 Trinity Place
New York, NY 10006

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REC'D S.E.C.
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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 April 1, 2005 the American Stock Exchange LLC (the "Exchange") received from Xenonics Holdings, 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 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



PROCESSED
APR 05 2005
THOMSON FINANCIAL

cc: Herbert Scholl