



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs

ceatAmx



American Stock Exchange
86 Trinity Place
New York, NY 10006

1-32592

August 3, 2005

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

This is to certify that on August 3, 2005, the American Stock Exchange, Inc. (the "Exchange") received from Man Sang 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, par value \$0.001

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

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