

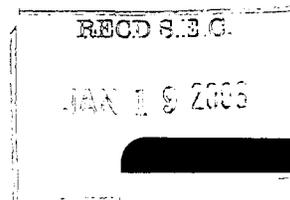


American Stock Exchange
88 Trinity Place
New York, NY 10006-1872

1-32726

January 19, 2006

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



1-32727

Dear Mr. Johnson:

This is to certify that on January 17, 2006 the American Stock Exchange LLC (the "Exchange") received from DB Commodity Index Tracking Fund (the "Registrant") and DB Commodity Index Tracking Master Fund (the "Co-Registrant"), a copy of the Registrant's and Co-Registrant's application on Form 8-A for the registration of the following securities:

Common Units of Beneficial Interest

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
Managing Director
Listing Qualifications Department

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cc: Herbert Scholl