



AMERICAN STOCK EXCHANGE
Equities Options ETFs



08024100

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

March 10, 2006

Cert AMX

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

Dear Mr. Johnson:

This is to certify that on March 9, 2006 the American Stock Exchange LLC (the "Exchange") received from Thomas Equipment, 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 \$.0001 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
Managing Director
Listing Qualifications Department

PROCESSED

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THOMSON FINANCIAL

cc: Herbert Scholl