



**AMERICAN  
STOCK EXCHANGE®**  
Equities Options ETFs



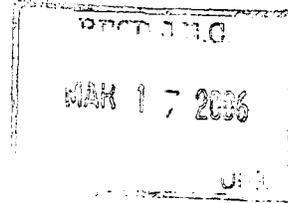
American Stock Exchange  
86 Trinity Place  
New York, NY 10006-1872

*cert AMX*

March 17, 2006

*1-32841*

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



Dear Mr. Johnson:

This is to certify that on March 17, 2006, the American Stock Exchange, Inc. (the "Exchange") received from ACR Group Inc., (the "Registrant") a copy of the Registrant's application on Form 8A-12B for the registration of the following securities:

Common Shares, \$.01 par value per share

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.

*[Handwritten mark]*  
**PROCESSED**  
**MAR 23 2006**  
**THOMSON  
FINANCIAL**

Sincerely,

*Bryan Fischer*

Bryan Fischer  
Managing Director  
Listing Qualifications Department

cc: Herbert Scholl