



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



06027967

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

MAR 23 2006

1-32844

March 23, 2006

Cert Amx

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 March 23, 2006, the American Stock Exchange, Inc. (the "Exchange") received from Kuhlman Company, 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 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.

Sincerely,

Bryan Fischer
Managing Director
Listing Qualifications Department

cc: Herbert Scholl

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