



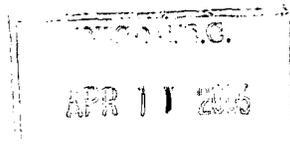
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American Stock Exchange
86 Trinity Place
New York, NY 10006-1872

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1-32574

April 11, 2006



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 July 19, 2005, the American Stock Exchange LLC (the "Exchange") received from JK Acquisition Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock (par value \$0.0001 per share)

Units (each Unit consisting of one share of Common Stock and two Warrants)

Warrants (each Warrant is exercisable for one share of Common Stock)

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

Bryan Fischer
Managing Director
Listing Qualifications Department

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cc: Herbert Scholl