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**AMERICAN STOCK EXCHANGE**  
Equities Options ETFs

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August 9, 2006

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Office of Filings and Information Services  
Filer Support #2  
Room #2531  
100 F Street, N.E.  
Washington, D.C. 20549

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THOMSON  
FINANCIAL

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Cantor Fitzgerald & Company (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

***YUPS Trust for Dell Incorporated***

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas