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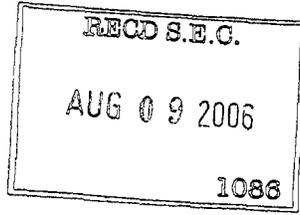
BOSTON
STOCK EXCHANGE



06042950

Via Fax & Mail: (202) 777-1030

Mr. Brian Johnson, Branch Chief
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549



August 9, 2006

1-32985

RE: SEC Certification

Dear Mr. Johnson:

We submit herewith, in duplicate, a Certification of the Boston Stock Exchange, Inc., relative to listing and permanent registration pursuant to the Commission's Rule 12d1-1 for the following security:

Handheld Entertainment, Inc.
Common Stock – \$0.0001 Par Value
Warrants to purchase one share of Common Stock
Units consisting of one share of Common Stock and one Warrant

As it is proposed that trading may commence as soon as possible, acceleration of registration under Rule 12d1-2 is hereby requested.

Your acknowledgment on the duplicate of this letter would be appreciated.

Very truly yours,

Anthony K. Stankiewicz, Esq.
Vice President, Listings

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FINANCIAL

Encl.

cc: Division of Market Regulation

Jeff Oscodar
CEO
Handheld Entertainment, Inc.
539 Bryant Street, Suite 403
San Francisco, CA 94107

Gregory D. Kramer, Esq.
(212) 451-2222

**CERTIFICATE OF THE BOSTON STOCK EXCHANGE
RELATIVE TO LISTING AND PERMANENT REGISTRATION
-PURSUANT TO RULE X-12D1-1**

Securities and Exchange Commission
Washington, D.C.

The Governing Committee of the Boston
Stock Exchange hereby certifies that on August 9, 2006
it received from

Handheld Entertainment, Inc.

FILE NO.
FORM 8-A

what purports to be the application for permanent registration of the following
securities on this Exchange:

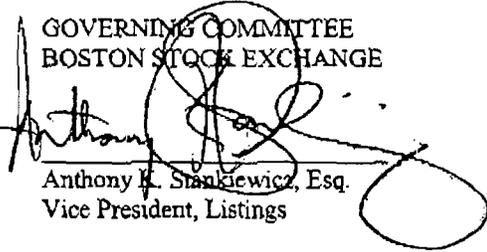
<u>Title of Security</u>	<u>Issued</u>	<u>Unissued</u>
Common Stock - \$0.0001 Par Value	14,910,338	50,000,000
Warrants - N/A Par Value	0	1,725,000
Units - N/A Par Value	0	1,725,000

that it has received the following amendments on the dates stated: **Form 8-A**

August 9, 2006

The Governing Committee of the Boston Stock Exchange further certifies that it has approved the above-mentioned issued securities for listing and registration, and that it has approved the above-mentioned unissued securities for addition to the list upon notice of issuance.

GOVERNING COMMITTEE
BOSTON STOCK EXCHANGE


Anthony K. Shankiewicz, Esq.
Vice President, Listings

August 9, 2006
Date