

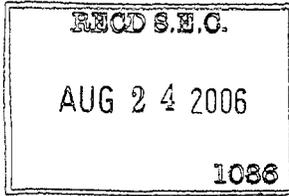
CERTAMX



AMERICAN STOCK EXCHANGE®
Equities Options ETFs



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1361652

American Stock Exchange
85 Trinity Place
New York, NY 10006-1872
T 212 306 1302
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August 24, 2006

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
100 F Street NE
Washington DC 20549

1-32983

Dear Mr. Johnson:

This is to certify that on August 24, 2006, the American Stock Exchange, Inc. (the "Exchange") received from Marathon Acquisition Corp. (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Units, each consisting of one share of Common Stock and one Warrant;
Common Stock, par value \$.0001 per share; and
Warrants, exercisable for one share of Common Stock at an exercise price of \$6.00 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

PROCESSED

AUG 28 2006

THOMSON FINANCIAL

cc: Herbert Scholl