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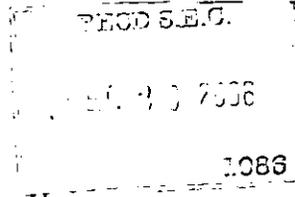
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**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



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December 20, 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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**B THOMSON
FINANCIAL**

Dear Mr. Johnson:

This is to certify that the American Stock Exchange has received from Lehman Brothers Holdings Inc. a copy of the Company's application on Form 8-A for the registration of the following security:

Japanese Yen Linked Warrants Expiring June 20, 2008

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