

CERTAMX



AMERICAN STOCK EXCHANGE  
Equities Options ETFs



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THOMSON

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

1363202

1-332-85

February 1, 2007

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

Dear Mr. Johnson:

This is to certify that on February 1, 2007, the American Stock Exchange, Inc. (the "Exchange") received from Dekania 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 \$0.0001 per share; and
- Common Stock Purchase Warrants

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*

Bryan Fischer  
Managing Director  
Listing Qualifications Department

cc: Herbert Scholl

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END ✓