



1-33342

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

March 6, 2007

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

RECEIVED

MAR 06, 2007

Dear Mr. Johnson:

This is to certify that on March 6, 2007, the American Stock Exchange, Inc. (the "Exchange") received from Symmetry Holdings Inc. (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, \$0.001 par value, and one Warrant;
Common Stock included in the Units; and
Warrants included in the Units

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.

PROCESSED

Sincerely,

MAR 08 2007 B

Bryan Fischer
Managing Director
Listing Qualifications Department

THOMSON
FINANCIAL

cc: Herbert Scholl

END

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