

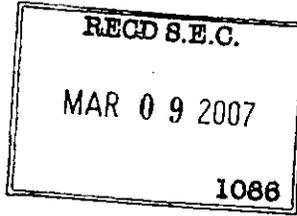
CERTAMX



AMERICAN STOCK EXCHANGE
Equities Options ETFs



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

March 8, 2007

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

1-33343

Dear Mr. Johnson:

This is to certify that on March 5, 2007 the American Stock Exchange LLC (the "Exchange") received from Media & Entertainment Holdings, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units, each consisting of one share of Common Stock, \$.0001 par value, and one Warrant
Common Stock, included in the Units
Warrants, included in the Units

We further certify that the above described securities have 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

cc: Herbert Scholl

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THOMSON FINANCIAL

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