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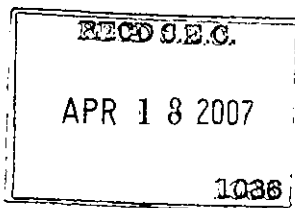


**AMERICAN  
STOCK EXCHANGE**  
Equities Options ETFs



07050815

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



1-33396

*CERTAMX*

April 18, 2007

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

**PROCESSED**

APR 19 2007

THOMSON  
FINANCIAL

Dear Mr. Johnson:

This is to certify that on April 4, 2007 the American Stock Exchange LLC (the "Exchange") received from MBF Healthcare Acquisition Corp. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units, consisting of one share of Common Stock, par value \$0.0001 per share, and  
One Warrant

Common Stock, par value \$0.0001 per share

Warrants

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

**END**