

ek  
1309710

CERTNRS



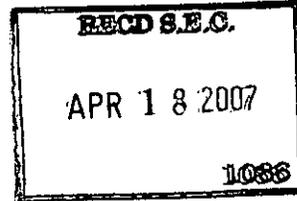
07050824

**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
2500 BLACKWELL ROAD  
ROCKVILLE, MD 20850

1-32945

Michael S. Emen  
Senior Vice President  
Listing Qualifications  
(301) 978-8020



By Facsimile and First Class Mail

April 18, 2007

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**PROCESSED**

APR 24 2007

8

**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

This is to certify that on April 17, 2007, The Nasdaq Stock Market (the "Exchange") received from Handheld Entertainment, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

- \$2.80 Common Stock Purchase Warrants
- \$4.00 Redeemable Common Stock Purchase Warrants

We further certify that the security described above 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,

**END**

✓