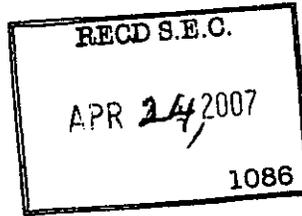




1-73419
 American Stock Exchange
 85 Trinity Place
 New York, NY 10006-1872



April 24, 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

PROCESSED

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APR 27 2007
THOMSON FINANCIAL

Dear Mr. Johnson:

This is to certify that on April 19, 2007 the American Stock Exchange LLC (the "Exchange") received from Victory Acquisition Corp. (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 and one Common Stock Purchase Warrant

Common Stock, par value \$.0001.

Common Stock Purchase 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,

Jamie Paturelli
 Jamie Paturelli
 Associate Director
 Listing Qualifications Department

cc: Herbert Scholl

END