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

September 7, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporate Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

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SEP 7 2007
The Division of
Investment Management

Dear Ms. Peters:

This is to certify that on July 11, 2007 the American Stock Exchange LLC (the "Exchange") received from Cornerstone Progressive Return Fund (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Shares of Beneficial Interest

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

PROCESSED

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THOMSON
FINANCIAL

cc: Herbert Scholl



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**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs

Fax

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

Date: 9/7/2007

To: Ms. Cecile Peters

From: Robert Schmidt

Firm: Securities and Exchange Commission

Fax: 212.306.5325

Fax: 202-777-1030

Phone: 212.306.1483

Phone:

Pages: 2 (Including cover sheet)

This is a confidential fax. If you receive it in error please notify the sender and destroy this document. Thank you.

END