



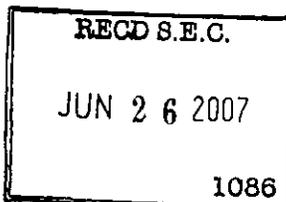
American Stock Exchange
86 Trinity Place
New York, NY 10006-1872

CENTAMX

June 26, 2007

1-33533

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



Dear Ms. Peters:

This is to certify that on June 21, 2007 the American Stock Exchange LLC (the "Exchange") received from GSC Acquisition Company (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 Warrant

Common Stock, par value of \$0.001 per share

Warrants, exercisable for Common Stock at an exercise price of \$7.50 per share

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
JUL 02 2007
THOMSON FINANCIAL *B*

cc: Herbert Scholl

END