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

November 7, 2007

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



CERTAMX

001-33802

Dear Ms. Peters:

This is to certify that on November 6, 2007 the American Stock Exchange LLC (the "Exchange") received from Western Goldfields Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Shares
Rights to purchase Common Shares

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
Bryan Fischer
Managing Director
Listing Qualifications Department

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cc: Herbert Scholl

END