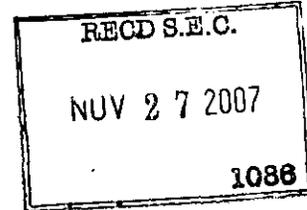




THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3000 BLACKWELL BUILDING  
ROCKVILLE, MD 20850

Gary N. Sundick  
Vice President  
Listing Qualifications



By Facsimile and First Class Mail

November 27, 2007



07082277

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

CERTNAS 001-33851  
PROCESSED

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THOMSON  
FINANCIAL

Dear Ms. Peters:

This is to certify that on November 21, 2007 The Nasdaq Stock Market (the "Exchange") received from Clayton Acquisition Corporation (to be Renamed Esmark Incorporated) (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.01 par value per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

*Gary N. Sundick*

END