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**AMERICAN
STOCK EXCHANGE***
Equities Options ETFs

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

December 6, 2007

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

CERTAMX

1-33871

Dear Ms. Peters:

This is to certify that on December 5, 2007 the American Stock Exchange LLC (the "Exchange") received from Xcorporeal, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, \$0.0001 par value 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
Bryan Fischer
Managing Director
Listing Qualifications Department

PROCESSED

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DEC 26 2007

**THOMSON
FINANCIAL**

cc: Herbert Scholl

END