



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



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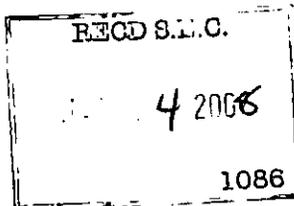
American Stock Exchange
88 Trinity Place
New York, NY 10006-1872

January 14, 2008

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

CERTAMX

1-33860



Dear Ms. Peters:

This is to certify that on November 29, 2007 the American Stock Exchange LLC (the "Exchange") received from Polaris Acquisition Corp. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, \$0.0001

Common Stock Purchase Warrants

Units, each consisting of one share of Common Stock and one Common Stock Purchase Warrant.

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

cc: Herbert Scholl

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