



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



08021473

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

January 18, 2008

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

CETUAMX

Received SEC
JAN 18 2008
Washington, DC 20549

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PROCESSED

JAN 25 2008

**THOMSON
FINANCIAL**

Dear Ms. Peters:

This is to certify that on January 14, 2008 the American Stock Exchange LLC (the "Exchange") received from Sapphire Industrials Corp. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock par value \$0.001

Common Stock Purchase Warrants

Units, each consisting of one share of Common Stock and one 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,

Jamie Paturelli
Associate Director
Listing Qualifications Department

cc: Herbert Scholl

END