



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



08021492

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

CERTAINLY
1-33927

January 25, 2008

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

Received SEC

JAN 24 2008

Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on January 23, 2008 the American Stock Exchange LLC (the "Exchange") received from Atlas Acquisition Holdings Corp. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units, each consisting of one share of Common Stock, \$0.001 par value, and one Warrant

Common Stock, \$0.001 par value

Warrants

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
JAN 31 2008
J THOMSON
FINANCIAL

cc: Herbert Scholl

END