



THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3000 BLACKWELL BOULEVARD
FISHERVILLE, MD 21037

Gary Sundick
Vice President
Listing Qualifications

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By Facsimile and First Class Mail

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COI-339102

January 9, 2008

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



PROCESSED
JAN 25 2008
B THOMSON
FINANCIAL

Dear Ms. Peters:

This is to certify that on January 3, 2008 The Nasdaq Stock Market (the "Exchange") received from FX Real Estate and Entertainment Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.01 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 Sundick

END