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**AMERICAN STOCK EXCHANGE**  
Equities Options ETFs



08045145

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

*CERT AMX*

April 7, 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  
**APR 07 2008**  
Washington, DC 20549

Dear Ms. Peters:

This is to certify that on April 3, 2008, the American Stock Exchange LLC (the "Exchange") received from the United States Heating Oil Fund, LP (the "Registrant") a copy of the Registrant's and application on Form 8-A for the registration of the following security:

Units of United States Heating Oil Fund, LP

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  
Managing Director  
Listing Qualifications Department

cc: Herbert Scholl

**PROCESSED**  
**APR 17 2008**  
**THOMSON FINANCIAL**

**END**