

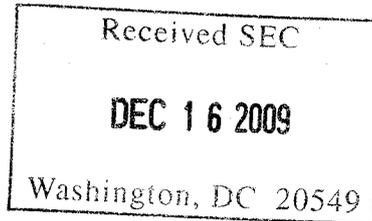
NYSE Regulation

NYSE Regulation, Inc. | 20 Broad Street
New York, New York 10005
nyseregulation.com



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December 16, 2009

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

Dear Ms. Peters:

This is to certify that on December 16, 2009 the NYSE Amex LLC (the "Exchange") received from Cohen & Company Inc. (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 per share

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
Senior Manager, Corporate Compliance