



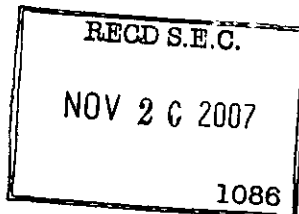
**AMERICAN  
STOCK EXCHANGE**  
Equities Options ETFs



07081747

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

*CERTAMX*



*1-33800*

November 20, 2007

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 November 5, 2007 the American Stock Exchange LLC (the "Exchange") received from Ideation Acquisition 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, par value \$.0001 per share, and one Warrant

Common Stock, par value of \$.0001 per share

Warrants, each exercisable for one share of Common Stock at an exercise price of \$6.00 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,

*Bryan Fischer*

Bryan Fischer  
Managing Director  
Listing Qualifications Department

**PROCESSED**

*B*

NOV 29 2007

THOMSON  
FINANCIAL

cc: Herbert Scholl

**END**