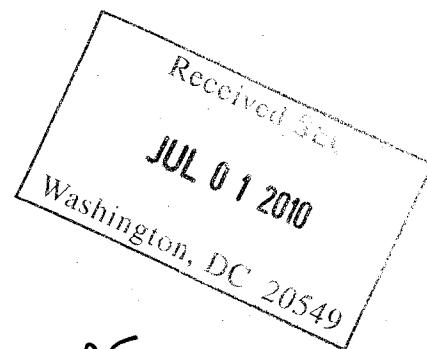




THE NASDAQ STOCK MARKET
8600 BLACKWELL ROAD
ROCKVILLE, MD 20850



Gary Sundick
Vice President
Listing Qualifications



10013032

CETTINAS

001-34804

By Electronic Mail Only

July 1, 2010

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

Dear Ms. Peters:

This is to certify that on July 1, 2010 The Nasdaq Stock Market (the "Exchange") received from Asia Entertainment & Resources Ltd. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Ordinary Shares, \$0.0001 par value
Ordinary Share Purchase Warrants

We further certify that the securities described above 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,

Gary N. Sundick