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THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
9000 BLACKWELL ROAD  
ROCKVILLE MD 20850

Michael S. Emen  
Senior Vice President  
Listing Qualifications

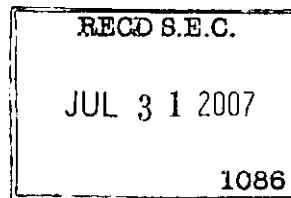
CERTNAS

1-33595

By Facsimile and First Class Mail

July 31, 2007

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 31, 2007 The Nasdaq Stock Market (the "Exchange") received from Smart Balance, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common Stock, \$0.0001 per share

Common Stock Purchase Warrants

Units

PROCESSED

AUG 01 2007

THOMSON FINANCIAL

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,

ML

END