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THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3000 BROADWAY ROAD
FOUR MILE CREEK, PA 15116

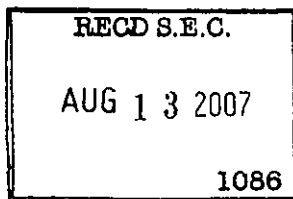
Michael S. Emen
Senior Vice President
Listing Qualifications

CCMNAS

1-33663

By Facsimile and First Class Mail

August 13, 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 August 13, 2007 The Nasdaq Stock Market (the "Exchange") received from CCS Medical Holdings, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.01 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

PROCESSED

AUG 24 2007

**J THOMSON
FINANCIAL**

END