

THE LIASDAD STOCK MARKET LIBTING OBALICICATIONS DEPARTMENT SCOO DEACKWELL ROAD RUCKVILLE MID 20850

Michael S. Emen Senior Vice President Listing Qualifications

By Facsimile and First Class Mail

August 9, 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

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CERTNAS

001-33646

Dear Ms. Peters:

This is to certify that on August 8, 2007 The Nasdaq Stock Market (the "Exchange") received from Tully's Collee Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, no par value 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,

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AUG 1 3 2007

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FINANCIAL

END