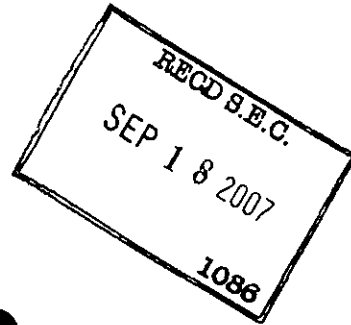




THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
500 H. BLACKWELL ROAD
ROCKVILLE, MD 20850

Gary Sundick
Vice President
Listings/Investigations



By Facsimile and First Class Mail

September 18, 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



07073911

CERTNAS

001-32684

Dear Ms. Peters:

This is to certify that on September 12, 2007, The Nasdaq Stock Market (the "Exchange") received from ZARS Pharma, 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, \$0.001 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,

PROCESSED
SEP 20 2007
THOMSON
FINANCIAL

END