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Gary Sundick
Vice President
Listing Qualifications

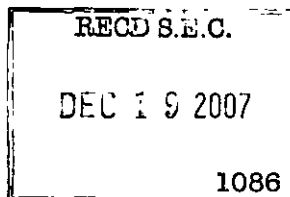
CERTNAS

1-32046

By Facsimile and First Class Mail

December 19, 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



PROCESSED

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THOMSON
FINANCIAL

Dear Ms. Peters:

This is to certify that on December 18, 2007 The Nasdaq Stock Market (the "Exchange") received from Simulations Plus, 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 \$0.001 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,

END