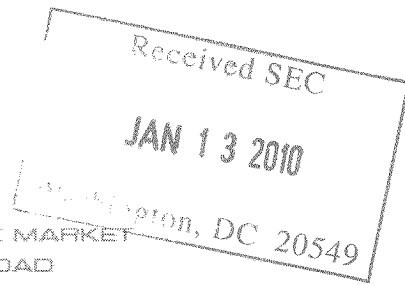




THE NASDAQ STOCK MARKET  
8800 BLACKWELL ROAD  
ROCKVILLE, MD 20850



William Slattery  
Vice President  
Listing Qualifications



CERTNAS  
001-34600

By Electronic Mail Only

January 13, 2010

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 January 11, 2010 The Nasdaq Stock Market (the "Exchange") received from Oxygen Biotherapeutics, 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 \$0.0001 per share

We further certify that the security described above has 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,

*William Slattery*