

**NASDAQ**<sup>®</sup>

THE NASDAQ STOCK MARKET  
8800 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Received SEC  
SEP 13 2010  
Washington, DC 20549

Gary Sundick  
Vice President  
Listing Qualifications

CERTINAS

001-34864

By Facsimile and First Class Mail

September 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 September 9, 2010 The Nasdaq Stock Market (the "Exchange") received from China HGS Real Estate 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.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*Gary N. Sundick*