



THE NASDAQ STOCK MARKET  
3600 BLACKWELL ROAD  
ROCKVILLE, MD 20850



William Slattery  
Vice President  
Listing Qualifications



CERTNAS  
001-34992

By Electronic Mail Only

December 6, 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 December 2, 2010 The Nasdaq Stock Market (the "Exchange") received from SemiLEDs 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, \$0.0000056 par value

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,

*William Slattery*