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William Slattery  
Vice President  
Listing Qualifications

Received SEC

JUL 29 2016

By Electronic Mail

July 29, 2015

Mr. Jeffrey Thomas  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Washington, DC 20549

CERT NAS

File No. 001-32526

Dear Mr. Thomas:

This is to certify that on July 24, 2015 The Nasdaq Stock Market (the "Exchange") received from Perseon Corporation (the "Registrant") a copy of the Registrant's application on 8A 12(b) for the registration of the following security:

Warrants to purchase common stock

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 immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*William Slattery*