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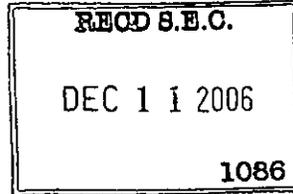
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**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
1000 BLACKWELL ROAD  
BOSTON, MASSACHUSETTS 02116

Michael S. Eman  
Senior Vice President  
Listing Qualifications



1-33197

By Facsimile and First Class Mail

December 11, 2006

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that on December 7, 2006 The Nasdaq Stock Market (the "Exchange") received from Guidance Software, 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,

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THOMSON FINANCIAL

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