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THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3300 BLACKWELL ROAD
HOLKVILLE, MARYLAND

REC'D S.E.C.

JAN 30 2007

1-33283

Gary Sundick
Vice President
Listings/Investigations

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By Facsimile and First Class Mail

January 30, 2007

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

PROCESSED
FEB 01 2007
THOMSON
FINANCIAL

Dear Mr. Johnson:

This is to certify that on January 30, 2007, The Nasdaq Stock Market (the "Exchange") received from Euroseas Ltd. (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 \$.03 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 Sundick

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