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**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
5900 RIACKWELL BLVD  
ROCKVILLE, MD 20850

Gary Sundick  
Vice President  
Listings/Investigations

1-33272

REC'D S.E.C.

JAN 25 2007

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By Facsimile and First Class Mail

January 25, 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**

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FINANCIAL

Dear Mr. Johnson:

This is to certify that on January 25, 2007, The Nasdaq Stock Market (the "Exchange") received from IsoTis, 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 \$0.0001 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,

*Gary Sundick*

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