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THE NASDAQ STOCK MARKET  
LISTING QUALIFICATION CORPORATION  
3000 BROADWAY, SUITE 1000  
NEW YORK, NY 10018

Gary Sundick  
Vice President  
Listings/Investigations

1-33301

By Facsimile and First Class Mail

February 8, 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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THOMSON  
FINANCIAL

Dear Mr. Johnson:

This is to certify that on February 7, 2007 The Nasdaq Stock Market (the "Exchange") received from Accuray Incorporated (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.001 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,

*Gary Sundick*

END