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NASDAQ

THE NASDAQ STOCK MARKET 086
LISTING QUALIFICATION DEPARTMENT
8000 BLACKWELL ROAD
BOSTONVILLE, MD 20815

1-32360

Gary N. Sundick
Vice President
Listings/Investigations



07043684

By Facsimile and First Class Mail

February 1, 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 January 31, 2007 The Nasdaq Stock Market (the "Exchange") received from Akorn, 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, no par value

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

END

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