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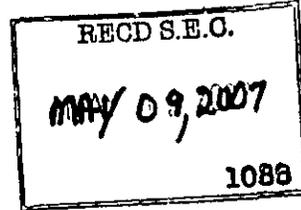
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CERTNAS

NASDAQ

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3800 BLACKWELL ROAD  
FREDERICK, MD 20701

Gary Sundick  
Vice President  
Listings/Investigations



By Facsimile and First Class Mail

May 9, 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

MAY 23 2007

B THOMSON FINANCIAL

Dear Mr. Johnson:

This is to certify that on May 8, 2007 The Nasdaq Stock Market (the "Exchange") received from Vaughan Foods, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one share of Common Stock,  
one Class A Common Stock Purchase Warrant, and  
one Class B Common Stock Purchase Warrant  
Common Stock, no par value per share  
Class A Common Stock Purchase Warrants  
Class B Common Stock Purchase Warrants

We further certify that the securities described above have 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