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NASDAQ[®]

THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
800 BLACKWELL ROAD
FOLKVILLE MD 20850

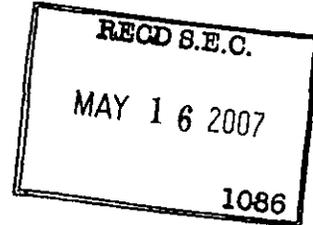
Gary Sundick
Vice President
Listings/Investigations

CERTNAS

By Facsimile and First Class Mail

May 16, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549



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**THOMSON
FINANCIAL**

Dear Ms. Peters:

This is to certify that on May 11, 2007, The Nasdaq Stock Market (the "Exchange") received from Eurand N.V. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Ordinary Shares, par value (euro) 0.01 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

END