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**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
8800 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Gary Sundick  
Vice President  
Listings/Investigations

CERTNAS

1-33484

By Facsimile and First Class Mail

May 22, 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

RECD S.E.C.  
MAY 22 2007  
1086

PROCESSED

MAY 23 2007

B THOMSON  
FINANCIAL

Dear Ms. Peters:

This is to certify that on May 18, 2007 The Nasdaq Stock Market (the "Exchange") received from Helicos BioSciences Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security(ies):

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