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NASDAQ[®]

THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3800 BLACKWELL BLVD
BOSTON, MA 02108

Gary Sundick
Vice President
Listing Qualifications

CERTNAS

1-33586

By Facsimile and First Class Mail

July 12, 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.
JUL 12 2007
1086

PROCESSED

JUL 16 2007
THOMSON
FINANCIAL

Dear Ms. Peters:

This is to certify that on July 12, 2007 The Nasdaq Stock Market (the "Exchange") received from Alsius Corporation (the "Registrant") a copy of the Registrant's application on Form S-A 12(b) for the registration of the following securities:

Common Stock, \$0.0001 par value
Warrants
Units

We further certify that the securities described above have 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