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NASDAQ[®]

THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
8000 BLACKWELL ROAD
FOLLEVILLE, MD 21050

CERTNAS

Gary Sundick
Vice President
Listing Qualifications

REC'D S.E.C.
AUG 06 2007
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By Facsimile and First Class Mail

August 6, 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

PROCESSED

AUG 08 2007

**THOMSON
FINANCIAL**

1-33637

Dear Ms. Peters:

This is to certify that on August 2, 2007 The Nasdaq Stock Market (the "Exchange") received from Cumberland Pharmaceuticals Inc. (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, no 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