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**NASDAQ**\*

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
300 CALLE WELLS ROAD  
PO BOX 511000

Michael S. Emen  
Senior Vice President  
Listing Qualifications

CETWAS

1-33962

By Facsimile and First Class Mail

February 13, 2008

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

Received SEC  
FEB 13 2008  
Washington, DC 20549

PROCESSED

FEB 15 2008

THOMSON  
FINANCIAL

Dear Ms. Peters:

This is to certify that on February 12, 2008 The Nasdaq Stock Market (the "Exchange") received from Coherent, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.01 par value per share

We further certify that the security described above has 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,

**END**