



THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3500 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Received SEC  
SEP 05 2008  
Washington, DC 20549

Michael Emen  
Sr. Vice President  
Listing Qualifications

CERTNAS  
001-34168

By Facsimile and First Class Mail

September 5, 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



PROCESSED  
SEP 08 2008  
THOMSON REUTERS

Dear Ms. Peters:

This is to certify that on September 3, 2008 The Nasdaq Stock Market (the "Exchange") received from Pansoft Company Limited (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Shares, \$0.0059 par value 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,

END