



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

Received SEC
SEP 09 2008
Washington, DC 20549

Gary Sundick
Vice President
Listing Qualifications

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001-34171

By Facsimile and First Class Mail

September 9, 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



Dear Ms. Peters:

This is to certify that on September 8, 2008 The Nasdaq Stock Market (the "Exchange") received from Graymark Healthcare, 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, \$0.0001 par value

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