



THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3500 BLACKWELL ROAD
BETHESDA, MARYLAND



Michael S. Emon
Senior Vice President
Listing Qualifications

Received SEC
JAN 27 2009
Washington, DC 20549

By Facsimile and First Class Mail

January 27, 2009

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

001-34246
CERTNAS

Dear Ms. Peters:

This is to certify that on January 27, 2009 The Nasdaq Stock Market (the "Exchange") received from SmartHeat 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, \$0.001 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,

PROCESSED
JAN 28 2009
THOMSON REUTERS

END