



THE NASDAQ STOCK MARKET
LISTING QUALIFICATION DEPARTMENT
8800 BALKWELL ROAD
ROCKVILLE, MARYLAND



09012348

Gary N. Sundick
Vice President
Listing Qualifications

CGTNCS

1-34468

By Facsimile and First Class Mail

September 22, 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

Received SEC
SEP 22 2009
Washington, DC 20549

Dear Ms. Peters:

This is to certify that on August 21, 2009, The Nasdaq Stock Market (the "Exchange") received from Vitacost.com, Inc. (the "Registrant") a copy of the Registrant's application on Form 8A 12(b) for the registration of the following securities:

Common Stock, \$0.00001 par value per share

We further certify that the securities described above have been approved by the Exchange for listing and registration.

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 N. Sundick