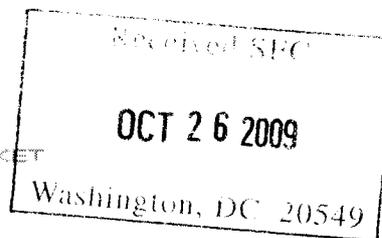


NASDAQ

THE NASDAQ STOCK MARKET
9500 BLACKWELL ROAD
ROCKVILLE, MD 20850



William Slattery
Vice President
Listing Qualifications



09012579

CEITNAS
COI-34499

By Electronic Mail Only

October 26, 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

Dear Ms. Peters:

This is to certify that on October 20, 2009 The Nasdaq Stock Market (the "Exchange") received from **Gulf Resources, 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, \$0.0005 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,

William Slattery