



THE NASDAG STOCK MARKET 8600 BLACKWELL FOAD ROCKVILLE, MD 20860

William Slattery Vice President Listing Qualifications

COLLINAS

1-35080

Electronic Mail Only

February 10, 2011

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

FEB 1 0 2011

Dear Ms. Peters:

This is to certify that on February 9, 2011 The Nasdaq Stock Market (the "Exchange") received from Kips Bay Medical, 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, par value \$0.01 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,

William Lattery