NASDAQ

THE NASDAG STOCK MARKET $Rec_{C_{\ell/\ell_i}}$

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William Slattery Vice President Listing Qualifications



CETTINAS 001-35247

By Electronic Mail Only

July 26, 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

Dear Ms. Peters:

This is to certify that on July 21, 2011 The Nasdaq Stock Market (the "Exchange") received from Pangoe, 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 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