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NASDAQ
THE NASDAQ OMX GROUP

William Slattery
Vice President
Listing Qualifications

Received SEC

FEB 14 2012

Washington, DC 20549

By Facsimile and First Class Mail

February 14, 2012

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

CERT NAS

File No. 001-35312

Dear Ms. Peters:

This is to certify that on September 30, 2011 The Nasdaq Stock Market (the "Exchange") received from Sunshine Heart, Inc. (the "Registrant") a copy of the Registrant's application on Form 10-12(b) for the registration of the following security:

Common stock, par value \$0.0001 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 10-12(b) and we hereby join in such request.

Sincerely,

William Slattery