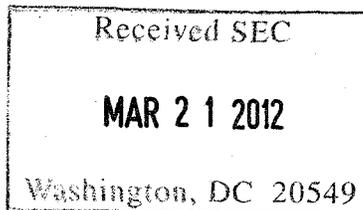




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**NASDAQ**  
THE NASDAQ OMX GROUP

William Slattery, CFA  
Vice President  
Listing Qualifications



By Electronic Mail

March 21, 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. 001-35465

Dear Ms. Peters:

This is to certify that on March 21, 2012 The Nasdaq Stock Market (the "Exchange") received from PARAMETRIC SOUND CORPORATION (the "Registrant") a copy of the Registrant's application on Form 10 for the registration of the following security:

Common Stock, par value \$0.001 per share

We further certify that the security described above have been approved by the Exchange for listing and registration upon official notice of issuance.

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*