



William Slattery, CFA  
Vice President  
Listing Qualifications

*CERTNAS*

*1-3552*

Received SEC  
APR 30 2012  
Washington, DC 20549

By Electronic Mail

April 30, 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

Dear Ms. Peters:

This is to certify that on April 26, 2012 The Nasdaq Stock Market (the "Exchange") received from NEONODE 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 \$0.001 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*