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SIMULATIONS PLUS INC

Form 25

December 27, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 25

NOTIFICATION OF REMOVAL FROM LISTING AND/OR REGISTRATION UNDER SECTION 12(b) OF
THE SECURITIES EXCHANGE ACT OF 1934

Simulations Plus, Inc.

(Exact name of registrant as specified in its charter)

American Stock Exchange

(Name of Exchange where security is listed and/or registered)

California

95-4595609

(State or other jurisdiction
of incorporation)

(I.R.S. Employer
Identification No.)

42505 10th Street West, Lancaster, California 93534-7059

(Address of principal executive offices) (Zip Code)

661-723-7723

(Registrant's telephone number, including area code)

Common Stock, \$0.001 par value

(Description of class of securities)

Please place an X in the box to designate the rule provision relied upon to
strike the class of securities from listing and registration:

[] 17 CFR 240.12d2-2(a) (1)

[] 17 CFR 240.12d2-2(a) (2)

[] 17 CFR 240.12d2-2(a) (3)

[] 17 CFR 240.12d2-2(a) (4)

[] Pursuant to 17 CFR 240.12d2-2(b), the Exchange has complied with its rules
to strike the class of securities from listing and/or withdraw registration on
the Exchange.

[X] Pursuant to 17 CFR 240.12d2-2(c), the Issuer has complied with the rules of
the Exchange and requirements of 17 CFR 240.12d2-2(c) governing the voluntary
withdrawal of the class of securities from listing and registration on the
Exchange.

Pursuant to the requirements of the Securities Exchange Act of 1934, Simulations
Plus, Inc. certifies that it has reasonable grounds to believe that it meets all
of the requirements for filing the Form 25 and has caused this notification to

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be signed on its behalf by the undersigned duly authorized person.

December 27, 2007

By: /s/ Momoko Beran

DATE

Name: Momoko Beran
Title: CFO