

**Lisa Roberts**  
**Vice President**  
Listing Qualifications

By Electronic Mail

September 25, 2018

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on September 24, 2018 The Nasdaq Stock Market (the "Exchange") received from FlexShopper, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Warrants, each to purchase one share of 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.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*Lisa Roberts*