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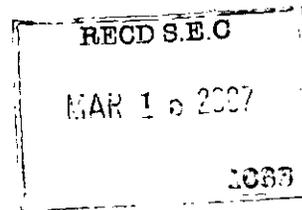
THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3800 BLACKWELL ROAD  
BASKING RIDGE, NJ 07005

Gary Sundick  
Vice President  
Listings/Investigations

By Facsimile and First Class Mail

March 15, 2007

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549



Dear Mr. Johnson:

This is to certify that on January 10, 2007, The Nasdaq Stock Market (the "Exchange") received from VSB Bancorp, 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

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,

*Gary Sundick*

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*END*