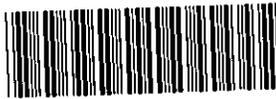


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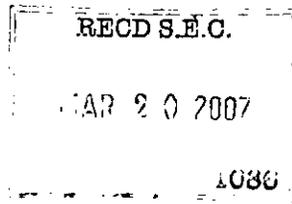
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THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3000 BAITWELL ROAD
ROCKVILLE, MD 20850

1-12109

Michael S. Emen
Senior Vice President
Listing Qualifications



By Facsimile and First Class Mail

March 20, 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

PROCESSED

MAR 22 2007



Dear Mr. Johnson:

This is to certify that on March 20, 2007 The Nasdaq Stock Market (the "Exchange") received from Delta Financial Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.01 par value

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,

END

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BK