

CERTNAS

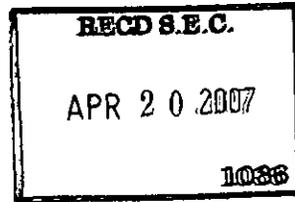


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THE NASDAQ STOCK MARKET  
FEDERAL SECURITIES COMMISSION  
SECURITIES AND EXCHANGE COMMISSION  
333 M STREET, N.W.  
WASHINGTON, D.C. 20549

**NASDAQ**

Gary Sundick  
Vice President  
Listings/Investigations



1-33390

By Facsimile and First Class Mail

April 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

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FINANCIAL

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Dear Mr. Johnson:

This is to certify that on March 29, 2007 The Nasdaq Stock Market (the "Exchange") received from TFS 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, par value \$0.01 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

*Gary Sundick*

END