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**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3500 BLACKWELL ROAD  
BETHESDA, MD 20814

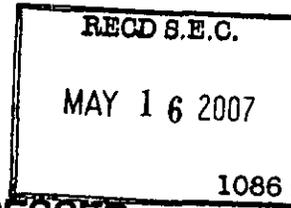
Michael S. Emon  
Senior Vice President  
Listing Qualifications

CERTNAS

By Facsimile and First Class Mail

May 16, 2007

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549



PROCESSED

MAY 18 2007

B THOMSON  
FINANCIAL

Dear Ms. Peters:

This is to certify that on May 16, 2007 The Nasdaq Stock Market (the "Exchange") received from Tier Technologies, 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, \$0.01 par value per share  
(including associated Series A Junior Participating Preferred Stock Purchase Rights)

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