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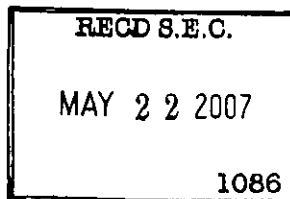
**NASDAQ**<sup>®</sup>

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3000 BLACKWELL ROAD  
FOLKSVILLE, MD 21030

1-33476

Michael S. Emon  
Senior Vice President  
Listing Qualifications

*CERTNAS*



By Facsimile and First Class Mail

May 22, 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 23 2007**  
*B*  
**THOMSON FINANCIAL**

Dear Ms. Peters:

This is to certify that on May 17, 2007 The Nasdaq Stock Market (the "Exchange") received from Beneficial Mutual 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, 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,

**END**