

Received SEC
JUN 30 2008
Washington, DC 20549



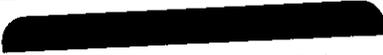
THE NASDAQ STOCK MARKET
THE FINANCIAL QUALIFICATIONS DEPARTMENT
9600 BLACKWELL ROAD
ROCKVILLE, MD 20850

Gary Sundick
Vice President
Listing Qualifications

CENTAS
001-32362

By Facsimile and First Class Mail

June 30, 2008



08053831

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

Dear Ms. Peters:

This is to certify that on June 27, 2008 The Nasdaq Stock Market (the "Exchange") received from Otelco Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Income Deposit Securities (each representing shares of Class A Common Stock and Senior Subordinated Notes due 2019)

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,

PROCESSED
JUL 08 2008
THOMSON REUTERS

END