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Received SEC

SEP 22 2014

Washington, DC 20549



William Slattery, CFA  
Vice President  
Listing Qualifications

301-33530

By Electronic Mail

September 22, 2014

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

CERTNAS

Dear Mr. Thomas:

This is to certify that on September 19, 2014 The Nasdaq Stock Market (the "Exchange") received from **BioFuel Energy Corp** (the "Registrant") a copy of the Registrant's application on 8A 12(b) for the registration of the following security:

Subscription Rights to purchase Common Stock

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 immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*William Slattery*