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William Slattery, CFA
Vice President
Listing Qualifications

Received SEC

JAN 06 2015

By Electronic Mail Only

January 6, 2015

Washington, DC 20549

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

CERT NAS

File No. 001-36605

Dear Mr. Thomas:

This is to certify that on December 31, 2014 The Nasdaq Stock Market (the "Exchange") received from New Patriot Transportation Holding, Inc. (the "Registrant") a copy of the Registrant's application on Form 10-12(b) for the registration of the following security:

Common Stock, par value \$0.10 per share

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,

William Slattery