

NASDAQ

THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
9900 BLACKWELL ROAD
BETHESDA, MD 20814

Gary Sundick
Vice President
Listing Qualifications

RECD S.E.C.
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By Facsimile and First Class Mail

October 1, 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

001-33713

Dear Ms. Peters:

CERTNAS

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This is to certify that on September 28, 2007 The Nasdaq Stock Market (the "Exchange") received from Beacon Federal 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, \$0.01 par value

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,

Gary Sundick

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END