



THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
BOSTON BLACKWELL SQUARE
PO BOX 6600 MIDTOWN

Received SEC
MAY 13 2008
Washington, DC 20549

Michael S. Emen
Senior Vice President
Listing Qualifications

CERTNAS
001-12761

By Facsimile and First Class Mail

May 13, 2008

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 May 13, 2008 The Nasdaq Stock Market (the "Exchange") received from Providence and Worcester Railroad Company (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 \$.50/sh

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,

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THOMSON REUTERS