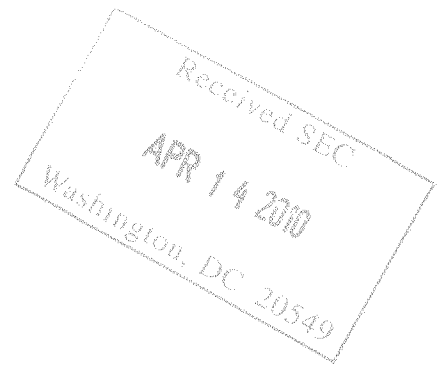


**NASDAQ**



Gary Sundick  
Vice President  
Listing Qualifications



*CEFINAS*

By Electronic Delivery to: [filer-support@sec.gov](mailto:filer-support@sec.gov)

April 14, 2010

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

*001-34084*

Dear Ms. Peters:

This is to certify that on April 14, 2010, The Nasdaq Stock Market (the "Exchange") received from Popular, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Depository Shares each representing 1/40<sup>th</sup> of a share of Contingent Convertible Perpetual Non-Cumulative Preferred Stock, Series D, No Par Value

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,

*Gary Sundick*