Washington, DC 20549



THE NASDAD STOCK MARKE 8600 BLACKWELL ROAD ROCKVILLE, MD 20860

William Slattery Vice President Listing Qualifications



CENTINAS 001-34801

## By Electronic Mail Only

July 2, 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

Dear Ms. Peters:

This is to certify that on June 30, 2010 The Nasdaq Stock Market (the "Exchange") received from Peoples Federal Bancshares, 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,

William Lattery