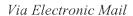


THE NASOAG STOCK MARKET 5500 BLACKWELL FOAD ROCKVILLE, MO 80850

CERTINAS 01-34933

Gary N. Sundick Vice President Listing Qualifications



October 28, 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 October 27, 2010 The Nasdaq Stock Market (the "Exchange") received from SP 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, par value \$0.01 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,

Lary n. Lundick