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**NASDAQ**

THE NASDAQ STOCK MARKET  
8600 BLACKWELL ROAD  
ROCKVILLE, MD 20860

Received SEC  
DEC 23 2010  
Washington DC 20549

Gary Sundick  
Vice President  
Listing Qualifications

CECINAS  
001-34277

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

December 23, 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 December 10, 2010, The Nasdaq Stock Market (the "Exchange") received from **Tower Bancorp, Inc.** (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b)/A for the registration of the following security:

Common stock, no par value 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,

*Gary N. Sundick*