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March 8, 2005

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

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THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GILDAN ACTIVEWEAR, INC., Common Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 8, 2005. Tentative listing date - Not yet determined.

Sincerely,