



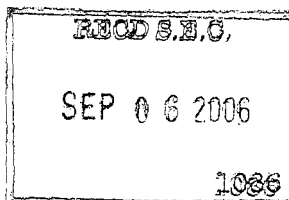
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ERTNYS

September 6, 2006



1-7007

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Bandag, Incorporated, Common Share Purchase Rights and Class A Common Share Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 6, 2006.

Sincerely,

PROCESSED

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THOMSON
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