

CERTINAS

1345968



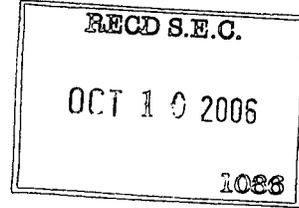
06047694

**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
800 BUCKWILD ROAD  
ROCKVILLE, MD 20850

1-33070

Michael S. Emen  
Senior Vice President  
Listing Qualifications



By Facsimile and First Class Mail

October 10, 2006

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that on October 10, 2006 The Nasdaq Stock Market (the "Exchange") received from Eddie Bauer Holdings, 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,

PROCESSED  
OCT 18 2006  
THOMSON  
FINANCIAL