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NASDAQ

THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
8800 BLACKWELL ROAD
ROCKVILLE MD 20850

REC'D S.E.C.
NOV 08 2006
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1-33142

Michael S. Emen
Senior Vice President
Listing Qualifications

By Facsimile and First Class Mail

November 8, 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

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THOMSON
FINANCIAL

Dear Mr. Johnson:

This is to certify that on November 8, 2006 The Nasdaq Stock Market (the "Exchange") received from Physicians Formula 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 \$.01 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,