

Michael S. Emen
Senior Vice President
Listing Qualifications

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By Facsimile and First Class Mail

December 7, 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:

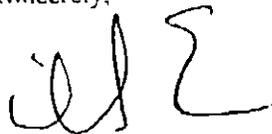
This is to certify that on December 6, 2006 The Nasdaq Stock Market (the "Exchange") received from HEELYS, INC. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock \$0.001 par value

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,

**PROCESSED****DEC 13 2006****THOMSON
FINANCIAL**

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