



07068089

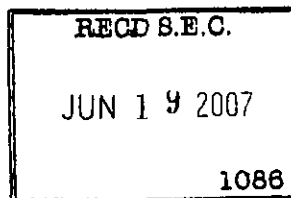
NASDAQTHE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3801 BLACKWELL BLVD
ROCKVILLE MD 20850Gary Sundick
Vice President
Listings/Investigations

CERTNAS

1- 08777

By Facsimile and First Class Mail

June 19, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

PROCESSED

JUN 22 2007

B THOMSON
FINANCIAL

Dear Ms. Peters:

This is to certify that on June 18, 2007 The Nasdaq Stock Market (the "Exchange") received from Virco Mfg. Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common Stock, \$.01 par value
Preferred Stock Purchase Rights

We further certify that the securities described above have 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,

END