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**NASDAQ**<sup>®</sup>  
THE NASDAQ OMX GROUP

William Slattery, CFA  
Vice President  
Listing Qualifications



14007789

Received SEC

OCT 15 2014

Washington, DC 20549

By Electronic Mail

October 15, 2014

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

Dear Mr. Thomas:

This is to certify that on October 14, 2014 The Nasdaq Stock Market (the "Exchange") received from Sears Canada Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Shares, without nominal or par value

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,

*William Slattery*