



ES120004
RECEIVED

2007 APR -3 AM 11:05

CHAIRMAN'S
CORRESPONDENCE UNIT

Open 7 DaysSM

March 28, 2007

Chairman Christopher Cox
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Dear Chairman Cox,

It was recently brought to my attention that the NASDAQ began trading Delta Financial Corporation under a three-letter ticker symbol (Symbol: DCF). As you know, the NASDAQ built its market using four or five letter symbols while the NYSE has historically issued one, two and three letter symbols to its listed companies. As a proud member of the New York Stock Exchange (NYSE), I am outraged at NASDAQ's attempts to blur an important distinction built by the two stock exchanges over many decades. Specifically, I believe the ticker symbol and its association with a particular marketplace confer a qualitative distinction to investors and overall value to listed companies.

TCF Financial Corporation (NYSE: TCB) supports the NYSE in asking the Securities and Exchange Commission to put a stop to NASDAQ's efforts to circumvent an existing, well-accepted symbology system.

Thank you for your consideration.

Sincerely,

Jason Korstange
TCF Financial Corporation
SVP, Director of Corporate Communications