



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
MARKET REGULATION

April 11, 2007

Mr. Steven S. Fishman  
Chairman, Chief Executive Officer and President  
Big Lots, Inc.  
300 Phillipi Road  
Columbus, OH 43228

Dear Mr. Fishman:

Thank you for your letter dated April 4, 2007 to Chairman Cox regarding The Nasdaq Stock Market's proposal to trade Delta Financial Corporation under the ticker symbol DFC. I appreciate your input on important matters that affect national securities exchanges, issuers, and investors.

As announced on April 5, 2007, the Commission has received two competing proposed national market system plans relating to the process of reserving, selecting, and allocating ticker symbols. In addition, Nasdaq has filed with the Commission a separate proposal to permit a company in certain circumstances to retain its symbol when transferring its listing to Nasdaq from another stock exchange. The Commission will publish the proposed plans for public comment shortly, and has published the Nasdaq proposal for comment. After reviewing public comments, the Commission will resolve the conflicts over the allocation of ticker symbols as fairly and expeditiously as possible. We have included your e-mail in the public comment files for the Nasdaq proposal and the proposed plans.

Thank you for bringing this matter to our attention. Please do not hesitate to forward any additional views or questions you might have on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "David Liu", written over a horizontal line.

David Liu  
Senior Special Counsel

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

MAIL STOP \_\_\_\_\_

**WASHINGTON, D.C. 20549**

**OFFICIAL BUSINESS**

**PENALTY FOR PRIVATE USE, \$300**

**Mr. Steven S. Fishman  
Chairman, Chief Executive Officer and  
President  
Big Lots, Inc.  
300 Phillippi Road  
Columbus, OH 43228**

# Chairman's Correspondence Entry Form

DATE_CREAT	04/10/2007	FROM_PERSON	STEVEN S FISHMAN	TYPE	
CONTROL	120034	COMPAN	BIG LOTS	AGED	
LETTER_DAT	04/06/2007	SUBJEC	NASDAQ TICKLER SYMBOLS- SYMBOLGY PLAN	NOTES	
DUE_DATE	04/13/2007	CONST#CLIENT			
NRN		MR_OFFIC	OMS		
DATE_ASSIG	04/06/2007	LEAD_SES	KING/SHILLMAN		
CLOSED(DAT		ASST#_DIRE			
CODE	C	STAF	BULTER		
		TEAM_LEADE			

