

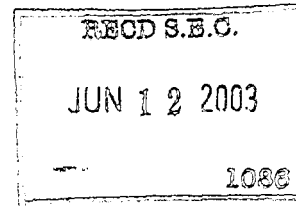
tel: 212.656.5026
fax: 212.656.5893
pmadh@nyse.com

1-31707



June 12, 2003

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



PROCESSED

JUN 13 2003

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Friedman's Inc., Class A Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 12, 2003. Tentative listing date - June 18, 2003.

Sincerely,