

Paras Madho
Director
Securities Operations

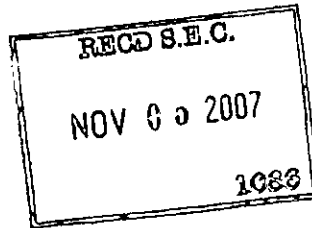
NYSE Group

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07082242

November 5, 2007



Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS

001-33767

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, LUMBER LIQUIDATORS, INC., Common Stock, \$0.001 Par Value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on November 2, 2007. Tentative listing date - November 9, 2007.

Sincerely,

PROCESSED

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THOMSON
FINANCIAL

END