NASDAQ

THE CASHACES COLOR MADELLE LESTING CUALIFICATIONS DECARRAGO SCOOT DEACHWELL BOAR DOCEMILLE MO 20050 Received SEC

MAY 2 7 2008

Washington, DC 20549

Gary N. Sundick Vice President Listing Qualifications

## By Facsimile and First Class Mail

May 27, 2008

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

CERTNAS 001-08766



Dear Ms. Peters:

This is to certify that on May 27, 2008 The Nasdaq Stock Market (the "Exchange") received from J. Alexander's Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock (par value \$.05 per share) with associated Series A Junior Preferred Stock Purchase Rights

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.

Jary N. Sundick

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