

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



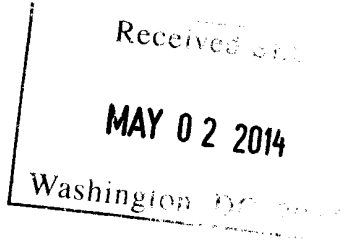
14006636

CERT NY5
File # 1-36436



**NYSE
EURONEXT**

May 2, 2014



Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, DECKERS OUTDOOR CORPORATION, Common Stock, par value \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 2, 2014. Tentative listing date – May 5, 2014.

Sincerely,