

February 4, 2026

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

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the common stock, \$0.0001 par value per share, of Bob's Discount Furniture, Inc., under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, reading "Craig A. Manta". The signature is fluid and cursive, with a long horizontal stroke extending to the right.