

SECURITIES AND EXCHANGE COMMISSION

Self-Regulatory Organizations; Order Granting Application to Strike from Listing and Registration; the New York Stock Exchange, Inc. (Whitehall Jewellers, Inc., Common Stock, \$.001 par value) File No. 1-15615

January 12, 2006

On January 3, 2006, the New York Stock Exchange, Inc. (“NYSE” or “Exchange”) filed an application with the Securities and Exchange Commission (“Commission”), pursuant to Section 12(d) of the Securities Exchange Act of 1934 (“Act”)¹ and Rule 12d2-2(c) thereunder,² to strike the common stock, \$.001 par value (“Security”), of Whitehall Jewellers, Inc. (“Company”) from listing and registration on the NYSE.

NYSE Rule 499 states that securities admitted to the list may be suspended from dealings or removed from the list at any time. In addition, Section 802.01B of the Exchange’s Listed Company Manual states, in part, that the Exchange would normally consider delisting the security of either a domestic or non-US issuer when the average global market capitalization over a consecutive 30 trading-day period is less than \$75,000,000 and, at the same time, regardless of the original standard under which its is listed.

In the opinion of the NYSE, the Security is no longer suitable for continued listing and trading on the NYSE. The Exchange stated that the Security had fallen below the Exchange’s continued listing standards as outlined above. The Exchange stated that a company that falls below the Section 802.01B requirement is not eligible to follow the Exchange’s business plan procedures and the Exchange must promptly initiate suspension and delisting procedures.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(c).

On October 24, 2005, the NYSE determined that trading in the Security should be suspended before the opening of the trading session on October 28, 2005, and directed the preparation and filing of this application with the Commission for the removal of the Security from listing and registration on the Exchange. The Exchange notified the Company by letter on October 24, 2005. The Company had a right to appeal the determination to delist the Security to a committee of the NYSE's Board of Directors provided that the Company file a written request for such review with the Secretary of the Exchange within 10 business days of receiving notice of delisting determination. The Company did not file a request to review the determination within the specified time period.

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the NYSE's application be, and it hereby is, granted, effective at the opening of business on January 13, 2006.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.³

Nancy M. Morris
Secretary

³ 17 CFR 200.30-3(a)(1).