

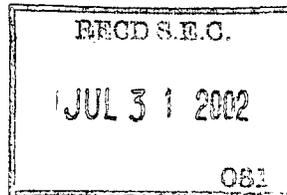
Director  
Securities Operations Department

20 Broad Street  
New York, NY 10005

tel: 212.656.5034  
fax: 212.656.5893  
aaliberti@nyse.com



1-31416



July 31, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**  
AUG 01 2002  
THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Nissin Co., Ltd., American Depositary Shares (Each representing Two shares of Common Stock, no par value) and Common Stock, no par value (application for the Common Stock is made for listing, not for trading, but only in connection with the registration of the American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A/A received on July 31, 2002. Tentative listing date – August 2, 2002.

Sincerely,