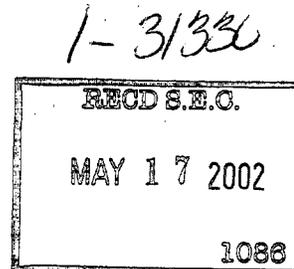


20 Broad Street
New York, NY 10005

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May 17, 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

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Cooper Industries, Ltd., Class A Common Shares, Par Value \$0.01 Per Share and Preferred Share Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 17, 2002. Tentative listing date - May 22, 2002.

Sincerely,

A handwritten signature in black ink, appearing to read 'Parag Mehta', is written below the word 'Sincerely,'.

PROCESSED
MAY 21 2002
THOMSON
FINANCIAL