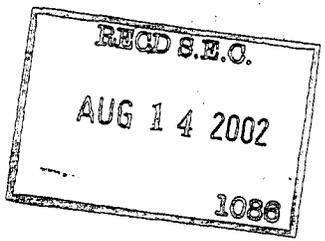




August 14, 2002

Cert NYS

131429



Mr. Brian Johnson
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 Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Valmont Industries, Inc., Common Stock, \$1.00 par value, and associated preferred share purchase rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 14, 2002. Tentative listing date – August 22, 2002.

Sincerely,

Parat Madho