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December 11, 2003

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

PROCESSED  
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THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, Scottish Re Group Limited, Hybrid Capital Units. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 11, 2003. Tentative listing date - December 12, 2003.

Sincerely,