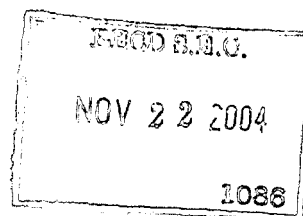


Paras Madho
Manager
Securities Operations

NEW YORK STOCK EXCHANGE, INC.
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

1-32241



November 22, 2004

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

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, FREESCALE SEMICONDUCTOR, INC., Class B Common Stock, par value \$.01 per share (and associated preferred stock purchase rights) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 22, 2004. Tentative listing date - November 23, 2004.

Sincerely,

1272547