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New York Stock Exchange, Inc.  
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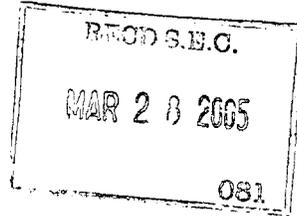


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*1-32462*

March 28, 2005



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, PNM Resources, Inc., Corporate Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 28, 2005. Tentative listing date – March 29, 2005.

Sincerely,

**PROCESSED**

MAR 29 2005

THOMSON  
FINANCIAL