

Paras Madho
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New York Stock Exchange, Inc.
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New York, NY 10005



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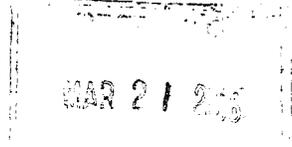
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1-32843

March 21, 2006



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, TIM HORTONS INC., Common stock, \$0.001 par value per share, including the associated preferred share purchase rights. 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 March 21, 2006. Tentative listing date – Not yet determined.

Sincerely,

Paras Madho



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