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1-15148

April 10, 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 Securities Exchange Act of 1934, PERDIGAO S.A., American Depositary Shares (as evidenced by American Depositary Receipts), each representing two shares of common stock and Common shares, without par value (application for the Common shares is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 7, 2006. Tentative listing date – April 12, 2006.

Sincerely,

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