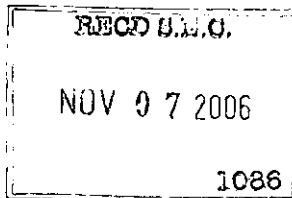




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Director  
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1304623

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t 212.656.5026 | f 212.656.5893  
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1-33111

November 7, 2006

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
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 Exchange Act of 1933, ACA Capital Holdings, Inc., Common Stock, \$0.10 par value per share. 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 November 7, 2006. Tentative listing date – November 10, 2006.

Sincerely,

*Paras Mehta*