

Paras Madho
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New York Stock Exchange, Inc.
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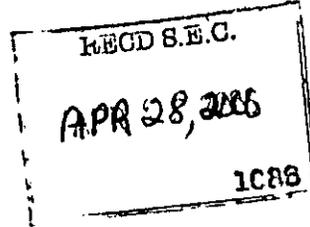
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April 28, 2006

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, SILVER WHEATON CORP., Common Shares, no par value and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 28, 2006. Tentative listing date – May 2, 2006.

Sincerely,

Paras Madho

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**THOMSON
FINANCIAL**

END