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January 25, 2007

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

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JAN 31 2007 E

Dear Mr. Johnson:

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FINANCIAL

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Domtar Corporation, Common Stock, par value \$0.01 per share and Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 1 to Form 10 received on January 25, 2007. Tentative listing date - Not yet determined.

Sincerely,

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