

Paras Madho
Director
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October 16, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HANSON PLC, 3.125% Notes due 2016 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 12, 2007. Tentative listing date – October 17, 2007.

Sincerely,

Paras Madho

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