

Paras Madho
Director
Securities Operations



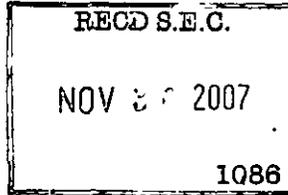
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CERTIFIED

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November 30, 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, Universal American Financial Corp. (Name to be changed to Universal American Corp.), Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A (Amendment No. 1) received on November 29, 2007. Tentative listing date - December 3, 2007.

Sincerely,

PROCESSED

DEC 12 2007

**THOMSON
FINANCIAL**

END