

Paras Madho  
Director  
Securities Operations



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pmadho@nyse.com

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1005

November 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



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CERTNYS

001-33164

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, DOMTAR CORPORATION, the following securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 15, 2007 – November 19, 2007:

- 7.875% Notes due 2011
- 5.375% Notes due 2013
- 7.125% Notes due 2015
- 9.5% Notes due 2016
- Guarantee of 7.875% Notes due 2011
- Guarantee of 5.375% Notes due 2013
- Guarantee of 7.125% Notes due 2015
- Guarantee of 9.5% Notes due 2016

Sincerely,

PROCESSED

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THOMSON  
FINANCIAL

**Global Corporate Client Group**  
 20 Broad Street, 17<sup>th</sup> Floor  
 New York, NY 10005  
 212-656-3000  
 212-656-5893 (Fax)



**FACSIMILE TRANSMITTAL SHEET**

TO: Ms. Velma T. Smith	FROM: Ms. Bibi K. David
COMPANY: Securities & Exchange Commission	DATE: 11-16-07
FAX NUMBER: 202-777-1030	TOTAL NO. OF PAGES INCLUDING COVER: 2
PHONE NUMBER: 202-551-8203	SENDER'S PHONE NUMBER: (212) 656-2794
RE: Certification Letters	SENDER'S FAX NUMBER: (212) 656-5893

URGENT     FOR REVIEW -     PLEASE COMMENT     PLEASE REPLY     PLEASE RECYCLE

**DOMSTAR CORPORATION**

( 7.875% NOTES due 2011  
 5.375% " " 2013  
 7.125% " " 2015  
 9.5% NOTES due 2016  
 GUARANTEE OF 7.875% NOTES due 2011  
 " " 5.375% " " 2013  
 " " 7.125% " " 2015  
 " " 9.5% " " 2016

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**END**