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December 4, 2007

CERTAINYS  
001-33865

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 Exchange Act of 1933, Triple-S Management Corporation, Class B Common Stock, par value \$1.00 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 3, 2007. Tentative listing date - December 7, 2007.

Sincerely,

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THOMSON  
FINANCIAL

END