

Paras Madho
Director
Securities Operations



Received SEC
JAN 23 2008
Washington, DC 20549

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New York, New York 10005
1 212.656.5026 | 1 212.656.5893
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January 23, 2008



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001-33921

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, CASCAL N.V. (name to be changed from CASCAL B.V.), Common Shares, par value Euro 0.50 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 January 4, 2008. Tentative listing date – January 25, 2008.

Sincerely,

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END