

Paras Madho
Director
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CERTNYS

1-33983

March 10, 2008

Received SEC
MAR 10 2008
Washington, DC 20549

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, SIMS GROUP LIMITED, American Depositary Shares (Each representing one ordinary share) and Ordinary shares (application for the Ordinary shares, is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 7, 2008. Tentative listing date - March 17, 2008.

Sincerely,

Paras Madho

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FINANCIAL

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