

Paras Madho  
Director  
Securities Operations



Received SEC  
SEP 16 2008  
Washington, DC 20549

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September 16, 2008



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001-1401Z

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, EMERITUS CORPORATION, Common Stock, par value \$0.0001 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 15, 2008. Tentative listing date – September 17, 2008.

Sincerely,

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THOMSON REUTERS

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