



**NYSE Euronext**



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Received SEC  
**DEC 02 2008**  
Washington DC 20540

December 2, 2008

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

1-13711  
CERTNYS

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Walter Industries, Inc., Common Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 28, 2008.

Sincerely,

**PROCESSED**  
DEC 03 2008  
**THOMSON REUTERS**

**END**