



**NYSE Euronext**



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December 16, 2009

Received SEC

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Washington, DC 20549

Edwin Mecabe  
DIRECTOR  
CORPORATE ACTIONS AND  
MARKET WATCH

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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 KRATON PERFORMANCE POLYMERS, INC., (name to be changed from POLYMER HOLDINGS LLC), Common Stock, par value \$0.01 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 14, 2009. Tentative listing date – December 17, 2009.

Sincerely,