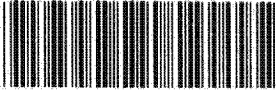




Received SEC
FEB 23 2011
Washington, DC 20549

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February 23, 2011

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, The St. Joe Company, Common Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 17, 2011.

Sincerely,