



**NYSE Euronext**



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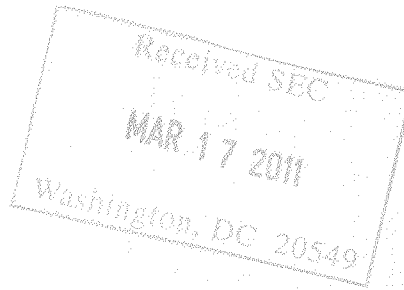
March 17, 2011

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, Huntington Ingalls Industries, Inc., Common stock, par value \$1.00 per share, and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 9 to Form 10 received on March 16, 2011. Tentative listing date – March 22, 2011.

Sincerely,



Edwin Mecabe  
Managing Director  
Corporate Actions and Market Watch

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