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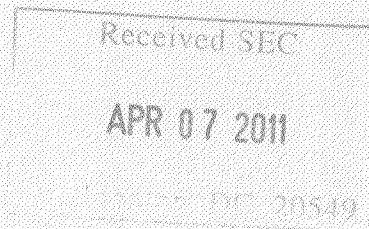
**NYSE Euronext**

Silvio (Joe) Conte  
DIRECTOR  
CORPORATE ACTIONS & MARKET WATCH

20 Broad Street, 17th Floor  
New York, NY 10005  
T +1 212 656 5024  
F +1 212 656 5893  
sconte@nyx.com

April 7, 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



CERTNYS  
001-35129

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, ARCOS DORADOS HOLDINGS INC., Class A Shares, no par value. 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 April 7, 2011. Tentative listing date – April 14, 2011.

Sincerely,