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Washington, DC 20549

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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 Securities Exchange Act of 1934, UNIVERSAL AMERICAN SPIN CORP. (name to be changed to Universal American Corp.), Common Stock, par value \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 21, 2011. Tentative listing date - May 2, 2011.

Sincerely,