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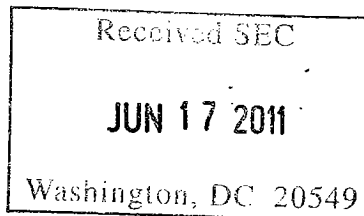
NYSE Euronext

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June 17, 2011

Ms. Cecile Peters
Chief, Information Technology
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549



CERT NYS
File No. 001-33836

Dear Ms. Peters:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, STEWART & STEVENSON INC., 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 June 16, 2011. Tentative listing date – June 22, 2011.

Sincerely,