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Washington, DC 20549

Edwin Mecabe Director

Corporate Actions and Market Watch

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1'EUINYS 001-14965

October 25, 2011

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

Dear Ms. Peters:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **The Coloman Sachs Color**, Inc. 6.50% Notes due 2061, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on received on October 21, 2011. Tentative listing date – October 27, 2011.

Sincerely,