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**NYSE Euronext**

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December 21, 2011

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

Received SEC  
DEC 21 2011  
Washington, DC 20549

CERT NYS  
File No. 001-32270

Dear Ms. Peters:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, StoneMor Partners L.P., Common Units, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A/A received on December 20, 2011. Tentative listing date – December 23, 2011.

Sincerely,