



NYSE Euronext

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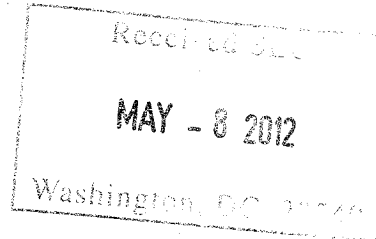
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May 8, 2012



Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
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To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, WAGWORKS, INC., Common Stock, \$0.001 par value 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 July 12, 2011, Tentative listing date – May 10, 2012.

Sincerely,