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*CERT NYSE  
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Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Ordinary shares No Nominal Value of **Atento S.A.** under the Exchange Act of 1934.

Sincerely,