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CAPT NYS
File # 1-37935

Silvio Conte (Joe)
Head of Corporate Actions
Global Listings

New York Stock Exchange
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Received SEC
OCT 28 2016
Washington, DC 20549

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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 Common Stock, par value \$0.001 per share of **Acushnet Holdings Corp.** under the Exchange Act of 1934.

Sincerely,