

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

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CERTINYS
NYSE

March 26, 2004

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
MAR 29 2004
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, PERINL CORPORATION, Common Stock, \$1.00 par value per share and Associated Series A Junior Participating Cumulative Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 26, 2004. Tentative listing date – Not yet determined.

Sincerely,

Jared Davelro

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