

Director
Securities Operations



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NYSE Group

CERTNYS

September 22, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, CRH America, Inc., 6.00% Guaranteed Notes due 2016 and 5.625% Guaranteed Notes due 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 22, 2006. Tentative listing date – September 25, 2006.

Sincerely,