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From-NEW YORK STOCK EXCHANGE

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Paras Mado

Director

Securities Operations



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New York, New York 10005  
t 212.656.5026 | f 212.656.5893  
prudho@nyse.com

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CERTNYS

December 7, 2006

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

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, REALTY INCOME CORPORATION, 6.75% Monthly Income Class E Cumulative Redeemable Preferred Stock and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 7, 2006. Tentative listing date - Not yet determined.

Sincerely,

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THOMSON  
FINANCIAL