

Director
Securities Operations



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August 28, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549



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001-16117

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, 4Kids Entertainment, Inc., Series A Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 28, 2007.

Sincerely,

PROCESSED

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THOMSON FINANCIAL

END