



**NYSE Euronext**



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*CERTINUS*

Received SEC  
JUN 17 2010  
Washington, DC 20549

*1-34779*

June 17, 2010

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

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Higher One Holdings, Inc., Common Stock, par value \$.001 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on June 15, 2010. Tentative listing date – June 17, 2010.

Sincerely,