



NYSE Euronext



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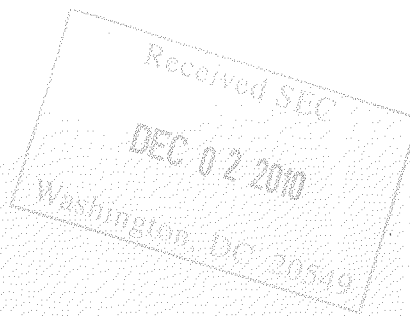
December 2, 2010

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, Youku.com Inc., American depositary shares, each representing 18 Class A ordinary shares, and Class A ordinary shares, par value US\$0.00001 per share (application for the Class A ordinary shares is made for listing, not for trading, but only in connection with the registration of American depositary shares pursuant to the requirements of the Securities and Exchange Commission). 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 November 19, 2010. Tentative listing date – December 8, 2010.

Sincerely,



Edwin Mecabe
Managing Director
Corporate Actions and Market Watch

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