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Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Watsco, Inc., Class B Common Stock, par value \$0.50 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 29, 2013. Tentative listing date – February 1, 2013.

Sincerely,