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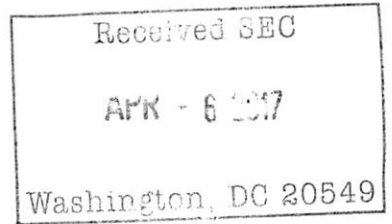


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Silvio Conte (Joe)
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Global Listings

New York Stock Exchange
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April 6, 2017



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

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration
Common shares, par value \$0.0033 per share, of NETSHOES (CAYMAN) LIMITED
under the Exchange Act of 1934.

Sincerely,