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Silvio Conte (Joe) Head of Corporate Actions Global Listings

New York Stock Exchange 11 Wall Street, 14th Floor New York, NY 10005 T +1 212 656 5024 <u>silvio.conte@nyse.com</u>



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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 of the Common Stock, \$0.01 par value per share of Safety, Income and Growth, Inc., under the Exchange Act of 1934.

Sincerely,

The Cat