

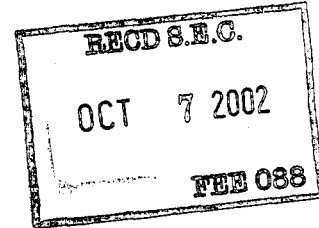
tel: 212.656.5026
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pmadho@nyse.com



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Cent NYS
NYSE

October 7, 2002



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, Newcastle Investment Corp., Common Stock, Par value \$0.01 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 September 30, 2002. Tentative listing date - October 10, 2002.

Sincerely,

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FINANCIAL P