

Director  
Securities Operations



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March 29, 2007

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

RECD S.E.C

MAR 29 2007

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Newcastle Investment Corp., Series D Cumulative Redeemable Preferred Stock and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 29, 2007. Tentative listing date – April 2, 2007.

Sincerely,

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