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CHAIRMAN'S  
CORRESPONDENCE UNIT

May 17, 2007

**LARRY A. MIZEL**  
Chairman and Chief Executive Officer

**VIA Federal Express**

Chairman Christopher Cox  
Commissioner Paul Atkins  
Commissioner Roel Campos  
Commissioner Annette Nazareth  
Commissioner Kathleen Casey  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: Symbology Plan

Dear Chairman Cox and Commissioners Atkins, Campos, Nazareth and Casey:

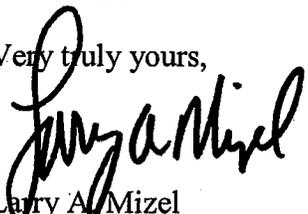
I am writing on behalf of M.D.C. Holdings, Inc. ("MDC"), a New York Stock Exchange listed company that trades under the ticker symbol MDC.

MDC has become aware that the NASDAQ is now implementing three character symbols for its issuers and recently began trading under a three character symbol for a company not qualified to list on the NYSE. This unilateral action circumvents the Symbology Plan recently submitted to the Securities and Exchange Commission by the NYSE, NYSE Arca and AMEX.

NYSE listed companies have been identified by three or fewer character symbols since 1867. We believe that the exchanges that have traditionally used three or fewer character symbols should have the authority to assign such symbols and would encourage the Securities and Exchange Commission to support this position.

Thank you for your consideration of this matter.

Very truly yours,



Larry A. Mizel  
Chairman of the Board and  
Chief Executive Officer

cc: New York Stock Exchange