

Dec-27-02 05:59pm From-
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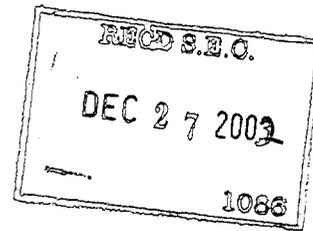


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NYSE

December 27, 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 1934, Brookfield Homes Corporation, Common Stock and requests immediate acceleration of registration. Adequate distribution assured. Form 10 received on December 27, 2002. Tentative listing date – January 2, 2003.

Sincerely,

David Madho

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