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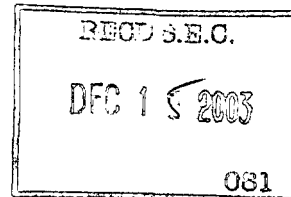
tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

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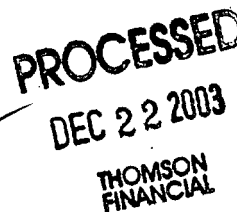
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December 15, 2003



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, LEVITT CORPORATION, Class A Common Stock, par value \$0.01 per share and guarantees thereof and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 15, 2003. Tentative listing date - December 16, 2003.

Sincerely,

*Paras Madho*