

tel: 212.656.5026
fax: 212.656.5893
pmadh@nyse.com



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NYSE

December 31, 2003

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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

PROCESSED
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THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, KB HOME, 9 ½% Senior Subordinated Notes due 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 31, 2003. Tentative listing date - January 6, 2004.

Sincerely,

795266