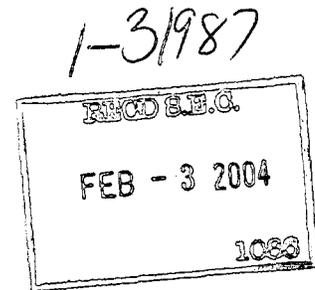


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February 3, 2004

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 1933, Affordable Residential Communities Inc., Common Stock, \$0.01 par value and % Series A Cumulative Redeemable Preferred Stock, \$0.01 par value (liquidation preference \$25 per share). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on February 3, 2004. Tentative listing date – February 12, 2004.

Sincerely,