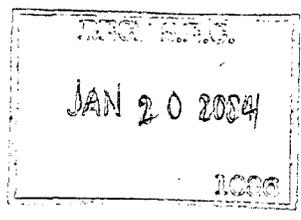


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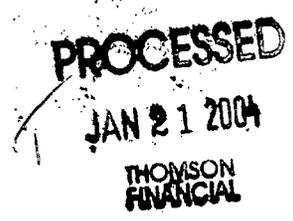
1-12201



January 20, 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 1934, Innkeepers USA Trust, 8.0% Series C Cumulative Preferred Shares of Beneficial Interest, \$0.01 par value and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 20, 2004. Tentative listing date – January 22, 2004.

Sincerely,

Paul Labro

926866