

Jan-28-04 01:54pm From-  
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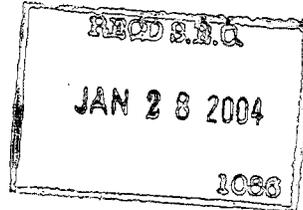
 **NYSE**



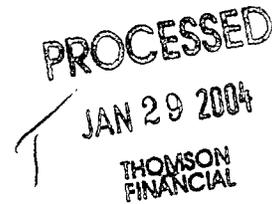
1-12409

January 28, 2004

*Cert NYS*



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, AAG Holding Company, Inc., 7.25% Senior Debentures due 2034 (guaranteed by Great American Financial Resources, Inc.) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 28, 2004. Tentative listing date – January 30, 2004.

Sincerely,

