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**AMERICAN
 STOCK EXCHANGE**
 Equities Options ETFs

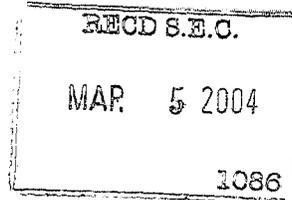
American Stock Exchange
 88 Trinity Place
 New York, NY 10006

March 5, 2004

Mr. Brian Johnson
 Branch Chief
 Filer Support 2
 Office of Filing Information
 Securities and Exchange Commission
 Judiciary Plaza
 450 Fifth Street, NW
 Washington, D.C. 20549



1-9792



Dear Mr. Johnson:

This is to certify that on March 5, 2004, the American Stock Exchange, Inc. (the "Exchange") received from Cavalier Homes, Inc. (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Preferred Stock Purchase Rights (the "Rights")

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

PROCESSED

MAR 08 2004

**THOMSON
 FINANCIAL**

Sincerely,

Bryan Fischer

Bryan Fischer
 Director
 Listing Qualifications Department

cc: Herbert Scholl