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1-13232



CERTIFY



March 24, 2004

MAR 24 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

PROCESSED

MAR 25 2004

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, APARTMENT INVESTMENT AND MANAGEMENT COMPANY, Class U Cumulative Preferred Stock, par value \$.01 per share (liquidation preference \$25 per share) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 24, 2004. Tentative listing date – Not yet determined.

Sincerely,