

Jul-01-04 13:31 From-
Manager
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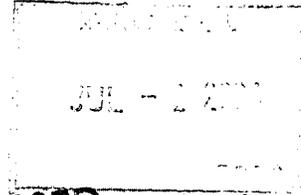
July 1, 2004

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1-31624

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
JUL 02 2004
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, WILLIAM LYON HOMES, INC., 7 ½% Senior Notes due 2014, together with Guarantees of such Senior Notes and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 1, 2004. Tentative listing date – Not yet determined.

Sincerely,

Paul Madho