

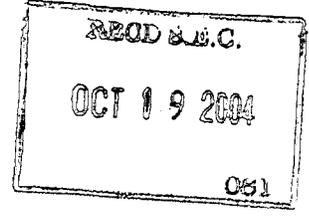
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1-32322

October 19, 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, Technical Olympic USA, Inc., Common Stock, par value \$.01 per share, 9% Senior Notes due 2010, 9% Senior Notes due 2010, 10 3/8% Senior Subordinated Notes due 2012 and 7 1/2% Senior Subordinated Notes due 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 19, 2004. Tentative listing date – November 9, 2004.

Sincerely,

PROCESSED

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THOMSON
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