

Manager  
Securities Operations

20 Broad Street  
New York, NY 10005

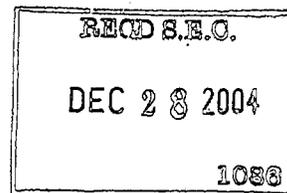
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December 28, 2004



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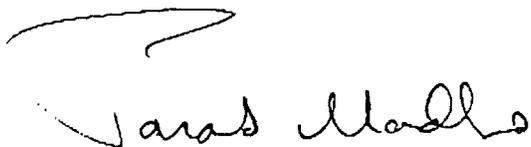


Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, APARTMENT INVESTMENT AND MANAGEMENT COMPANY, Class Y 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 December 28, 2004. Tentative listing date – Not yet determined.

Sincerely,



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THOMSON  
FINANCIAL

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