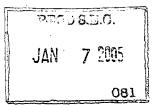
pmadho@nysc.com 1-12494



Securities Overations

January 7, 2005



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, CBL & Associates Properties, Inc., Depositary Shares (Each representing a 1/10th fractional interest of a share of 7.375% Series D Cumulative Redeemable Preferred Stock, \$.01 par value) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 7, 2005. Tentative listing date -January 11, 2005.

Sincerely,