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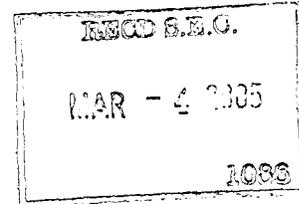
T-286 P.002/002 F-176  
New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

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 NYSE

March 4, 2005

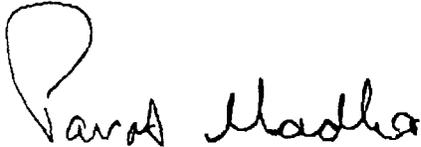


Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, AMERICAN LAND LEASE, INC., 7.75% Series A Cumulative Redeemable Preferred Stock, par value \$.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 3, 2005. Tentative listing date – March 7, 2005.

Sincerely,



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 JOHNSON  
FINANCIAL

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