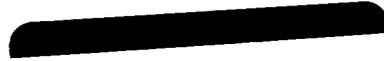


Paras Madho
Manager
Securities Operations

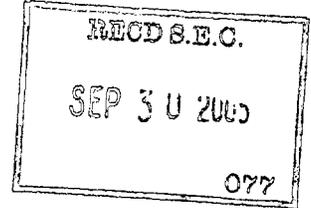
New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

tel: 212.656.5026
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pmadho@nyse.com



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September 30, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 – STOP 1004
100 F Street, NE
Washington, DC 20549

PROCESSED

OCT 03 2005



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, AmerUs Group Co., Series A Non-Cumulative Perpetual Preferred Stock, no par value per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 30, 2005. Tentative listing date – October 4, 2005.

Sincerely,