

Paras Madho
Manager
Securities Operations

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

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

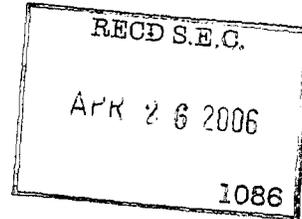


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April 26, 2006



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

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, STRATEGIC HOTELS & RESORTS, INC., 8.25% Series C Cumulative Redeemable Preferred Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 26, 2006. Tentative listing date – May 22, 2006.

Sincerely,

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