

Carole Martin
Director
Securities Operations



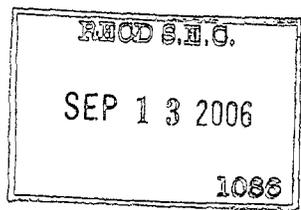
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September 13, 2006

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, Assisted Living Concepts, Inc., Class A Common Stock, \$0.01 par value per share and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 1 to Form 10 received on September 13, 2006. Tentative listing date - Not yet determined.

Sincerely,

Carole Martin

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