

Paras Mudho
Director
Securities Operations



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NYSE Group, Inc. | 20 Broad Street
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December 7, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS
001-33662

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Forestar Real Estate Group Inc., Common Stock, par value \$1.00 par value per share and Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 4 to Form 10 received on December 5, 2007. Tentative listing date - December 12, 2007.

Sincerely,

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J THOMSON
FINANCIAL

END