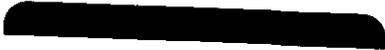


Paras Madho  
Director  
Securities Operations



Received SEC  
MAR 28 2008  
Washington, DC 20549

NYSE Group, Inc. | 20 Broad Street  
New York, New York 10005  
1 212.656.5026 | 1 212.656.5893  
pmadho@nyse.com



March 28, 2008

CERT NYS  
001-06510

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

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934 MAUI LAND & PINEAPPLE COMPANY, INC., Common Stock, without par value and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 28, 2008. Tentative listing date – April 2, 2008.

Sincerely,

PROCESSED  
APR 01 2008 E  
THOMSON  
FINANCIAL

END