

Paras Madho  
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*1-34072*

Received SEC  
MAY 20 2008  
Washington, DC 20549

May 20, 2008

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 Exchange Act of 1933, MFRESIDENTIAL INVESTMENTS, INC., Common Stock, \$0.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 16, 2008. Tentative listing date – May 21, 2008.

Sincerely,

**PROCESSED**  
*J* MAY 21 2008  
**THOMSON REUTERS**

**END**