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Received SEC
FEB 25 2009
Washington, DC 20549



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001-09195

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, KB HOME, Rights to Purchase Series A Participating Cumulative Preferred Stock and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 23, 2009.

Sincerely,

PROCESSED
MAR 6 2009
THOMSON REUTERS

END