



**NYSE Euronext**

Received SEC  
JAN 15 2010  
Washington, DC 20549

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January 15, 2010

CERTAINLY  
001-08951

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, M.D.C. HOLDINGS, INC. 5.625% Senior Notes due 2020 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 15, 2010. Tentative listing date – January 20, 2010.

Sincerely,