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New York Stock Exchange, Inc.  
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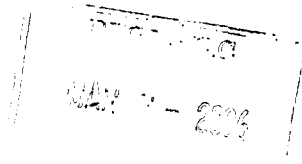


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**AMENDED**

March 7, 2006



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Standard Pacific Corp., 6.25% Senior Notes due 2014 of Standard Pacific Corp. and Guarantees of the Senior Notes by certain direct and indirect subsidiaries of Standard Pacific Corp., and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 3, 2006. Tentative listing date – March 8, 2006.

Sincerely,

*Paras Madho*

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**PROCESSED**  
**MAR 08 2006**  
**THOMSON**  
**FINANCIAL**