



1-14793

February 26, 2002

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Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 – STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

FEB 27 2002

THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, First BanCorp, 7.25% Noncumulative Perpetual Monthly Income Preferred Stock, Series D (par value \$1.00 per share) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 26, 2002. Tentative listing date – March 1, 2002.

Sincerely,

Paras eladho