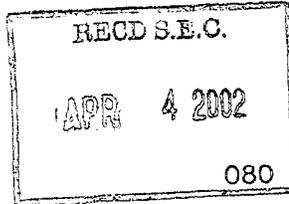




1-15253

April 4, 2002



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
↑
APR 09 2002
THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Stilwell Financial, Inc., Public Income NotES (PINES) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 4, 2002. Tentative listing date - Not yet determined.

Sincerely,