

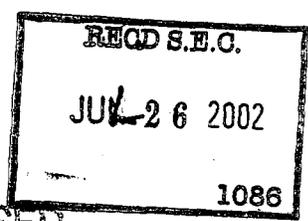
1-31403

*CERTNYS*  
**NYSE**



July 26, 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**  
JUL 31 2002  
THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Pecco Holdings, Inc., Common Stock, par value \$.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 26, 2002. Tentative listing date – July 31, 2002.

Sincerely,

*Paras Mehta*