

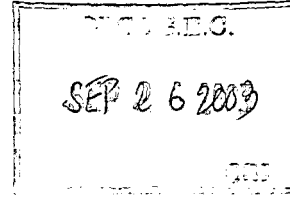
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September 26, 2003

Mr. Brian Johnson
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
OCT 02 2003
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Woori Finance Holdings Co., Ltd., American Depositary Shares (Each representing Three shares of Common Stock, par value ~~W~~\$5,000 per share) and Common Stock, par value ~~W~~\$5,000 per share (application for the Common Stock, par value ~~W~~\$5,000 per share is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 20-F received on September 26, 2003. Tentative listing date - September 29, 2003

Sincerely,