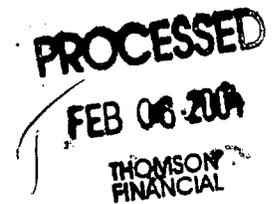


February 4, 2004

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



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, WESTCOAST HOSPITALITY CAPITAL TRUST, % Trust Preferred Securities (Liquidation Amount of \$25 per Trust Preferred Security) of WestCoast Hospitality Capital Trust (and the related guarantee). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on February 4, 2004. Tentative listing date - February 13, 2004.

Sincerely,