

CERTNYS

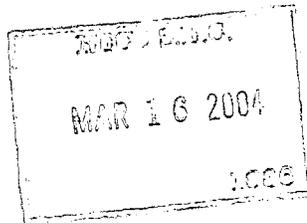
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NYSE



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March 16, 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

PROCESSED

MAR 17 2004

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, EPL GROUP CAPITAL TRUST I, 5 7/8% Preferred Trust Securities (liquidation amount \$25 per Preferred Trust Security) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 16, 2004. Tentative listing date - March 17, 2004.

Sincerely,

[Handwritten signature]

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