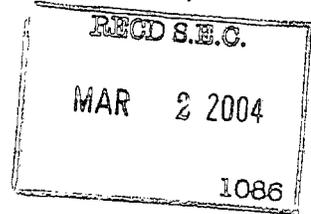




1-11774



March 2, 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 1934, TOLL CORP., 8.25% Senior Subordinated Notes due 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 2, 2004. Tentative listing date – Not yet determined.

Sincerely,

A handwritten signature in cursive script that reads "Edward Elsho".

PROCESSED
MAR 08 2004
THOMSON
FINANCIAL