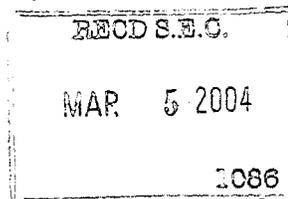




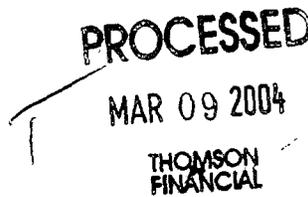
04011114

1-7102

March 5, 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, NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION, 6.10% Subordinated Notes due 2044 (Subordinated Deferrable Interest Notes due 2044) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 5, 2004. Tentative listing date -- March 11, 2004.

Sincerely,