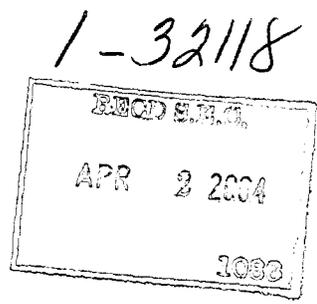


Apr-02-04 15:21 From-
Paras Maano
Manager
Securities Operations

T-211 P.002/002 F-613
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nysc.com



April 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, EVEREST RE CAPITAL TRUST II, 6.20% Trust Preferred Securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 2, 2004. Tentative listing date – Not yet determined.

Sincerely,

PROCESSED
APR 06 2004
THOMSON
FINANCIAL