

CERTNYS



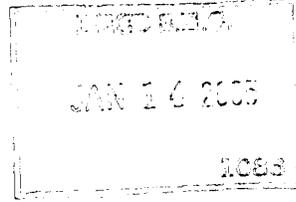
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1-7797



January 14, 2005



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, PHH Corporation, Common Stock, \$0.01 par value per share (including preferred stock purchase rights) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 14, 2005. Tentative listing date - January 19, 2005.

Sincerely,

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THOMSON  
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