Paras Madho
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May 15, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, PACCAR FINANCIAL CORP., 3-month LIBOR + 4 basis points Medium-Term Note, Series K due April 27, 2009 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A/A received on May 15, 2006. Tentative listing date – May 16, 2006.

Sincerely,

Paras Madho