

Paras Madho
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Securities Operations

New York Stock Exchange, Inc.
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New York, NY 10005

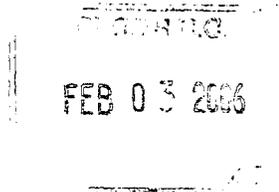
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February 3, 2006



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

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HSBC FINANCIAL CORPORATION, 5.5% Notes due January 19, 2016 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 3, 2006. Tentative listing date – Not yet determined.

Sincerely,

Paras Madho

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