

Paras Meano
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



06024086

NYSE

ceat nys

1-9186

March 2, 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, TOLL BROTHERS FINANCE CORP., 5.15% Senior Notes due 2015 of Toll Brothers Finance Corp. (Guarantees of 5.15% Senior Notes due 2015 of Toll Brothers Finance Corp. by Toll Brothers, Inc. and certain subsidiaries of Toll Brothers, Inc.) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 2, 2006. Tentative listing date – March 3, 2006.

Sincerely,

Paras Meano

✓
PROCESSED
MAR 07 2006
THOMSON
FINANCIAL