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1-33437

May 2, 2007

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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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THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, KKR Financial Holdings LLC, Common Shares (Representing Limited Liability Company Common Interests) and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 1 to Form 8-A received on May 2, 2007. Tentative listing date - May 4, 2007.

Sincerely,

*Paras Mehta*

END

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