

Director

Securities Operations

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CERTNYS

June 18, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HSBC FINANCE CORPORATION, Floating Rate Notes due April 24, 2012 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 15, 2007. Tentative listing date - June 19, 2007.

Sincerely

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