

Director
Securities Operations



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June 20, 2007

CERTNYS

001-08198

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

REC'D S.E.C.
JUN 20 2007
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PROCESSED
B **JUL 19 2007**
THOMSON FINANCIAL

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HSBC FINANCE CORPORATION, 5.9% Notes due June 19, 2012 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 20, 2007. Tentative listing date - June 22, 2007.

Sincerely,

[Handwritten signature]

END