

NYSE Euronext

Received SEC
DEC 22 2008
Washington, DC 20549

Paras Madho
Director
Securities Operations

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December 22, 2008



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001-0743ce

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 USA INC., 3.125% Guaranteed Notes due December 16, 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 15, 2008. Tentative listing date – December 23, 2008.

Sincerely,

PROCESSED
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THOMSON REUTERS

END