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Washington, DC 20549

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January 11, 2011



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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, **PACCAR FINANCIAL CORP.**, 2.05% Fixed Medium-Term Note, Series M Due June 17, 2013, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 10, 2011. Tentative listing date – January 12, 2011.

Sincerely,