



July 9, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, R&G, Financial Corporation, Class B Common Stock, par value \$.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 9, 2002. Tentative listing date - July 12, 2002.

Sincerely,

A handwritten signature in black ink that reads "Paras Madho".

PROCESSED
JUL 16 2002
THOMSON
FINANCIAL