

Paras Madho
Manager
Securities Operations

CERTNYS
NYSE



05073731

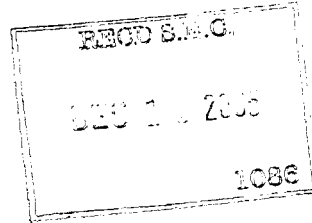
New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

1-32687

December 19, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HSBC FINANCE CAPITAL TRUST IX, Capital Securities (Liquidation Amount \$100,000) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 19, 2005. Tentative listing date – December 20, 2005.

Sincerely,

Paras Madho

PROCESSED
DEC 20 2005
THOMSON
FINANCIAL

1328879