

Paras Madho  
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**NYSE Group**

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March 27, 2007

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 CORPORATION, Floating Rate Notes due March 12, 2010 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 27, 2007. Tentative listing date – March 28, 2007.

Sincerely,

*Paras Madho*

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