

# SECURITIES AND EXCHANGE COMMISSION

## FORM 15-15D

Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act

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### FILER

#### **METRIS RECEIVABLES INC**

CIK: **1003563** | IRS No.: **411810301** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **15-15D** | Act: **34** | File No.: **333-76047** | Film No.: **09546150**  
SIC: **6189** Asset-backed securities

Mailing Address  
1111 TOWN CENTER DRIVE  
LAS VEGAS NV 89144

Business Address  
26545 NORTH RIVERWOODS  
BLVD.  
METTAWA IL 60045  
224-544-2000

#### **METRIS MASTER TRUST**

CIK: **1003564** | IRS No.: **411810301** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **15-15D** | Act: **34** | File No.: **333-60530-01** | Film No.: **09546151**  
SIC: **6189** Asset-backed securities

Mailing Address  
1111 TOWN CENTER ROAD  
LAS VEGAS NV 89144

Business Address  
26545 NORTH RIVERWOODS  
BLVD.  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

OMB APPROVAL
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**FORM 15**

**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12 (g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number of Issuing Entity: 0-23961

**Metris Master Trust**

(Exact name of Issuing Entity as specified in its charter)

HSBC Finance Corporation

(Exact name of Servicer as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or  
organization of the Issuing Entity)

Not Applicable

(I.R.S. Employer Identification Number  
of Issuing Entity)

**Metris Master Trust**

c/o HSBC Finance Corporation

Attention: Victoria F. Stach, Esq.

26525 North Riverwoods Blvd., Mettawa, Illinois 60045

(Address of principal executive offices of the Issuing Entity)

**Metris Master Trust**

Series 1996-1	Class A, B, D and D	Series 1999-3	Class A and B	Series 2001-4	Class A and B
Series 1997-1	Class A, B, C and D	Series 2000-1	Class A and B	Series 2002-3	Class A and B
Series 1997-2	Class A, B, C and D	Series 2000-2	Class A and B	Series 2002-4	Class A and B
Series 1998-2	Class A and B	Series 2000-3	Class A and B	Series 2004-1	Class A and B
Series 1998-3	Class A and B	Series 2001-1	Class A and B	Series 2004-2	Class A, B and M
Series 1999-1	Class A and B	Series 2001-2	Class A and B	Series 2005-1	Class A, B and M
Series 1999-2	Class A and B	Series 2001-3	Class A and B	Series 2005-2	Class A, B and M

(Title of each class of securities covered by this Form)

**NONE**

(Titles of all other classes of securities for which a duty to file reports under Section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

- |                     |                          |                      |                                     |
|---------------------|--------------------------|----------------------|-------------------------------------|
| Rule 12g-4(a)(1)    | <input type="checkbox"/> | Rule 12h-3(b)(1)(ii) | <input type="checkbox"/>            |
| Rule 12g-4(a)(2)    | <input type="checkbox"/> | Rule 15d-6           | <input checked="" type="checkbox"/> |
| Rule 12h-3(b)(1)(i) | <input type="checkbox"/> |                      |                                     |

Approximate number of holders of record as of the certification or notice date: NONE.

Pursuant to the requirements of the Securities Exchange Act of 1934, HSBC Finance Corporation, as Servicer of the Metris Master Trust, has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: January 26, 2009      HSBC Finance Corporation, as Servicer

By: /s/ Mick Forde

Mick Forde, Senior Vice President, General Counsel-Treasury and Asst. Secretary

Instruction: This form is required by Rules 12g-4, 12h-3 and 15d-6 of the General Rules and Regulations under the Securities and Exchange Act of 1934. The registrant shall file with the Commission three copies of Form 15, one of which shall be manually signed. It may be signed by an officer of the registrant, by counsel or by any other duly authorized person. The name and title of the person signing the form shall be typed or printed under the signature.

SEC 2069(02-08)

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