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CENDANT CORP
Form 8-K
May 30, 2001

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

MAY 29, 2001 (MAY 29, 2001)

(Date of Report (date of earliest event reported))

PHH CORPORATION

(Exact name of Registrant as specified in its charter)

MARYLAND (State or other jurisdiction of incorporation or organization)	1-7797 (Commission File No.)	52-0551284 (I.R.S. Employer Identification Number)
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6 SYLVAN WAY PARSIPPANY, NEW JERSEY (Address of principal executive office)	07054 (Zip Code)
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(973) 428-9700
(Registrant's telephone number, including area code)

ITEM 5. OTHER EVENTS

This Current Report on Form 8-K of the Company is being filed to make available pro forma financial data giving effect to the March 1, 2001 acquisition of Avis Group Holdings, Inc. for the year ended December 31, 2000 and for the three months ended March 31, 2001 and certain finance-related activities which occurred during the first quarter of 2001.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(a) Financial Statements of Businesses Acquired.

The financial statements of Avis Group Holdings, Inc. for the year ended December 31, 2000 are incorporated by reference to Exhibit 99.1 to Cendant Corporation's Current Report on Form 8-K dated April 18, 2001

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previously filed with the Commission on April 19, 2001 and incorporated by reference herein.

(b) Pro Forma Financial Information.

See Exhibit 99.1 attached hereto for Pro Forma Financial Information giving effect to the March 1, 2001 acquisition of Avis Group Holdings, Inc. and certain finance-related activities which occurred during the first quarter of 2001.

(c) Exhibits.

See Exhibit Index.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

PHH CORPORATION

/s/ DUNCAN H. COCROFT

Duncan H. Cocroft
EXECUTIVE VICE PRESIDENT AND
CHIEF FINANCIAL OFFICER

/S/ JOHN T. MCCLAIN

John T. McClain
SENIOR VICE PRESIDENT, FINANCE AND
CORPORATE CONTROLLER

Date: May 29, 2001

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PHH CORPORATION
CURRENT REPORT ON FORM 8-K

EXHIBIT INDEX

EXHIBIT NO. -----	DESCRIPTION -----
23.1	Consent of Deloitte & Touche LLP, Independent Auditors
99.1	Pro Forma Financial Information (unaudited)