

1-32311

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

CERTNYS



04048006



October 21, 2004

STOP S.E.C.

OCT 21 2004

1003

Mr. Brian Johnson  
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 Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, S&P 500 GEARED Fund Inc., Common Stock (\$.001 par value). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 21, 2004. Tentative listing date – Not yet determined.

Sincerely,

PROCESSED

OCT 22 2004 E

THOMSON  
FINANCIAL

1299506