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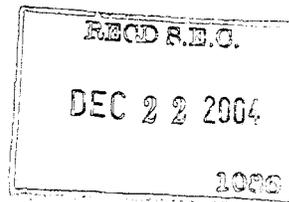


December 22, 2004

Cert NYS

1-32394

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, FIDUCIARY/CLAYMORE MLP OPPORTUNITY FUND, Common Shares of Beneficial Interest. 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 December 22, 2004. Tentative listing date – December 23, 2004.

Sincerely,

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THOMSON
FINANCIAL