

Paras Madho  
Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

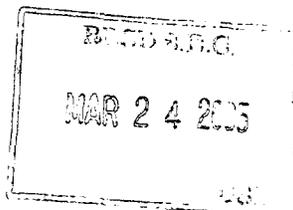


05048722

1-32460



cert NYS



March 24, 2005

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® Covered Call 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 March 24, 2005. Tentative listing date – March 29, 2005.

Sincerely,

PROCESSED

MAR 28 2005 E

THOMSON  
FINANCIAL