

Manager  
Securities Operations

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

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pmadho@nyse.com



1-14965  
APR 23 2005

April 22, 2005

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Goldman Sachs Group, Inc., Depository Shares (Each representing 1/1,000<sup>th</sup> Interest in a Share of Floating Rate Non-Cumulative Preferred Stock, Series A) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 22, 2005. Tentative listing date – April 25, 2005.

Sincerely,

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J. MADRO