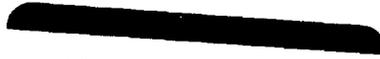


Manager
Securities Operations

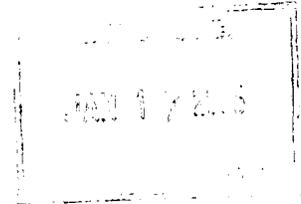
20 Broad Street
New York, NY 10005

tel: 212.656.5026
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pmadho@nyse.com



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1-32719



January 17, 2006

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

PROCESSED

JAN 19 2006
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, RMK MULTI-SECTOR HIGH INCOME FUND, INC., Shares of Common Stock, \$0.0001 Par Value Per Share. 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 January 17, 2006. Tentative listing date – January 19, 2005.

Sincerely,