

Director  
Securities Operations Department

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April 25, 2006

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Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
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, iShares Trust, iShares Dow Jones U.S. Oil & Gas Exploration & Production Index Fund, iShares Dow Jones U.S. Oil Equipment & Services Index Fund, iShares Dow Jones U.S. Pharmaceutical Index Fund, iShares Dow Jones U.S. Health Care Providers Index Fund, iShares Dow Jones U.S. Medical Devices Index Fund, iShares Dow Jones U.S. Broker-Dealers Index Fund, iShares Dow Jones U.S. Insurance Index Fund, iShares Dow Jones U.S. Regional Banks Index Fund, iShares Dow Jones U.S. Aerospace & Defense Index Fund and iShares Dow Jones U.S. Home Construction Index Fund and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 25, 2006. Tentative listing date – May 5, 2006.

Sincerely,

*Antonio Aliberti*

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THOMSON  
FINANCIAL