

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

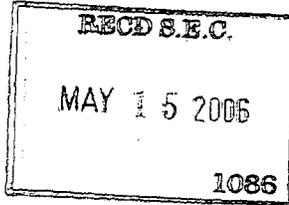


CERT NYSE

May 15, 2006



06032584



1-32870

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 Exchange Act of 1933, EATON VANCE CREDIT OPPORTUNITIES FUND, Common Shares of Beneficial Interest, \$0.01 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 May 15, 2006. Tentative listing date - Not yet determined.

Sincerely,

PROCESSED

MAY 16 2006

THOMSON FINANCIAL