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August 15, 2006

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, Barclays Bank PLC, iPathSM Exchange Traded Notes Linked to Goldman Sachs Crude Oil Total Return Index and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 15, 2006. Tentative listing date – August 16, 2006.

Sincerely,

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