

Maria Madho  
Director  
Securities Operations

Cik  
794685

NYSE Group, Inc. | 20 Broad Street  
New York, New York 10005  
T 212.656.5026 | F 212.656.5893  
pmadho@nyse.com

# NYSE Group

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November 13, 2006

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

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THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Gabelli Equity Trust Inc., 6.20% Series F Cumulative Preferred Stock and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 13, 2006. Tentative listing date - November 15, 2006.

Sincerely,

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