



07042772

*Call*  
*1373641*  
Director  
Securities Operations



RECEIVED

NYSE Group, Inc. 120 Broad Street  
New York, New York 10005  
t 212.656.5026 | f 212.656.5893  
pmadho@nyse.com

*CERTNYS*

*1-33032*

January 29, 2007

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

**PROCESSED**  
*✓*  
**FEB 01 2007**  
**THOMSON FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Highland Distressed Opportunities Fund, Inc., Common Shares, \$0.001 par value. 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 29, 2007. Tentative listing date – Not yet determined.

Sincerely,

*Paras Mehta*

*V*