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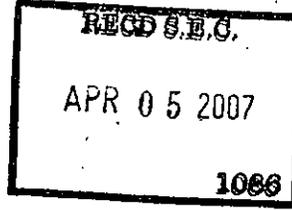
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**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



American Stock Exchange
86 Trinity Place
New York, NY 10006-1872



1-15897

April 5, 2007

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that on April 2, 2007 the American Stock Exchange LLC (the "Exchange") received from iShares Trust (the "Registrant") a copy of the Registrant's and application on Form 8-A for the registration of the following securities:

iShares iBoxx \$ High Yield Corporate Bond Fund

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Bryan Fischer
Managing Director
Listing Qualifications Department

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cc: Herbert Scholl

END