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April 16, 2007

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 *B*

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ALLIED CAPITAL CORPORATION, 6.875% Notes due 2047 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 16, 2007. Tentative listing date - April 17, 2007.

Sincerely,

Paras elad

END

J