

Director
Securities Operations



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May 14, 2007

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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, FIRST TRUST/GALLATIN SPECIALTY FINANCE AND FINANCIAL OPPORTUNITIES FUND, Common Shares of Beneficial Interest, \$.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form E-A received on May 14, 2007. Tentative listing date – Not yet determined.

Sincerely

Paul Chedro

PROCESSED

JUN 07 2007

J. THOMSON
FINANCIAL

END