

Director
Securities Operations



Cert NYS

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1-33533

June 22, 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, MLP & Strategic Equity Fund Inc., Common Stock (\$.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 June 22, 2007. Tentative listing date - June 27, 2007.

Sincerely,

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THOMSON
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END