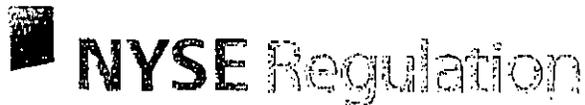


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 NYSE Regulation

CENTPAC

VIA FACSIMILE AND U.S. MAIL

October 29, 2007

Ms. Velma Smith, Branch Chief  
Branch of Filer Support 2, Mailstop 1-4  
Securities and Exchange Commission  
450 Fifth Street, N.W., Room #1004  
Washington, D.C. 20549

Re: CurrencyShares British Pound Sterling Trust

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on October 23, 2007) an application from the above-referenced issuer and has approved the following issue for listing on NYSE Arca, Inc. ("Exchange"):

British Pound Sterling CurrencyShares, no par value

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the enclosed self-addressed envelope.

If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,



Craig A. Gray  
Lead Analyst—Listing Compliance

**PROCESSED****NOV 02 2007****THOMSON  
FINANCIAL**

Enclosure

cc: Ms. Jody Dignan, ETF Product Analyst, Rydex Investments, 9601 Blackwell Road, Suite 500  
Rockville, Maryland 20850

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END