

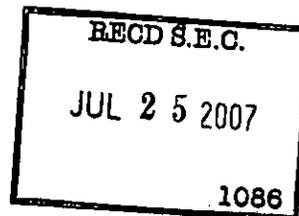
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**AMERICAN  
STOCK EXCHANGE\***  
Equities Options ETFs

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

July 25, 2007



Ms. Cecile Peters  
Chief, IT Services  
Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on July 17, 2007 the American Stock Exchange LLC (the "Exchange") received from Vanguard Tax-Managed Funds (the "Registrant") a copy of the Registrant's application on Form 8-A/A for the registration of the following securities:

Vanguard Europe Pacific ETF Shares

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  
Managing Director  
Listing Qualifications Department

cc: Herbert Scholl

**PROCESSED**

**AUG 06 2007**

**THOMSON  
FINANCIAL**



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**END**