



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs

Invest

CertAmx

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

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1-33591

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

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SEP 17 2007
The Division of
Investment Management

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

Bryan Fischer
Managing Director
Listing Qualifications Department

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FINANCIAL

cc: Herbert Scholl



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END