

# NYSE Regulation

*Certpac*  
*1-33880*

**VIA FACSIMILE AND U.S. MAIL**

December 7, 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

RECD S.E.C.  
DEC - 7 2007  
1086

Re: GS Finance Corp.

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on December 6, 2007) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

Claymore CEF Index Linked GS Connect ETN Index-Linked Notes due 2037  
(Linked to the Claymore CEF Index)

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 post-paid 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

Enclosure

**PROCESSED**  
**DEC 11 2007**  
**J THOMSON FINANCIAL**

cc: Ms. Kitanya Harrison, Sullivan & Cromwell LLP, 125 Broad Street, New York, NY 10004-2498



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END