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NYSE Regulation

VIA FACSIMILE AND U.S. MAIL
December 18, 2007

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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: iShares Trust. ("Issuer"):

Dear Ms. Smith:

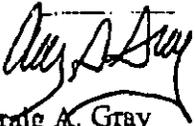
Please be advised that NYSE Regulation has received (on December 9, 2007) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

iShares JPMorgan USD Emerging Markets Bond Fund

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

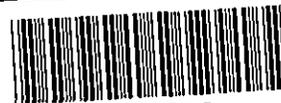
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Enclosure

cc: Ms. Kym Ryan, Barclays Global Investors, N.A., 45 Fremont Street, San Francisco, California 94105 (w/o enclosure)



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END