

NYSE Regulation

CERTIFIED

1-15965

VIA FACSIMILE AND U.S. MAIL

November 21, 2008

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



08018005

Re: Regional Bank HOLDERS Trust

PROCESSED

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THOMSON REUTERS

Dear Ms. Smith:

Please be advised that NYSE Regulation has received (on November 17, 2008) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

Regional Bank HOLDERS

The Exchange requests acceleration of registration of this security under the Security 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
Manager, Listing Compliance

Enclosure

END