

CERTPAC

NYSE Regulation



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VIA FACSIMILE AND U.S. MAIL

May 25, 2010

Ms. Velma Smith, Branch Chief
Securities and Exchange Commission
Division of Corporation Finance – Filer Support Office
100 F Street, N.W., Mail Stop 3040
Washington, D.C. 20549

Re: iShares Trust
Issuer CIK: 000110663
Issuer Filer No.: 001-15897
Form 8-A File Date: May 24, 2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on May 21, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. (“Exchange”):

iShares MSCI Poland Investable Market Index Fund

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Listing Compliance