

CERTPAC

 **NYSE Regulation.**



1000085

September 8, 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: Vanguard Index Funds
CIK: 0000036405
Filer No.: 001- 16513
Filing: Form 8-A filed 9/7/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on September 7, 2010) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

Vanguard S&P 500 ETF

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,



Craig A. Gray
Manager, Listing Compliance