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CERTIFIED

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September 27, 2010

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, FIRST TRUST HIGH INCOME LONG/SHORT FUND, Common Shares of Beneficial Interest \$.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on September 21, 2010. Tentative listing date – September 28, 2010.

Sincerely,