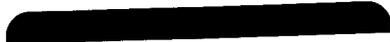


Edwin Mecabe
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October 29, 2010

*CERTNYS
001-14965*

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 Securities Exchange Act of 1934, **The Goldman Sachs Group, Inc.**, 6.125% Notes due 2060, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 28, 2010. Tentative listing date – November 2, 2010.

Sincerely,