

مرد به

Edwin Mecabe Managing Director Corporate Actions and Market Watch

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October 24, 2011

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Ms. Cecile Peters Chief, Information Technology Division of Corporation Finance 100 F Street, NE MS 3040 Washington, DC 20549

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Dear Ms. Peters:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Tortoise Pipeline & Energy Fund, Inc., Common Stock, \$0.001 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 October 24, 2011. Tentative listing date – October 27, 2011.

Sincerely,