

Edwin Mecabe

Managing Director

Corporate Actions and Market Watch

20 Broad Street, 17th Floor New York, NY 10005 T +1 212 656 5026 F +1 212 656 5893 emecabe@nyx.com

October 21, 2011

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

OCT 2 1 2011

Washington, DC 20549

CERT NYS File No. 001-35323

Dear Ms. Peters:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Fixed Income Client Solutions LLC (Depositor and Sponsor) and Fixed Income Trust For Goldman Sachs Subordinated Notes, Series 2011-1 (Issuer), 6.75% Callable Class A Trust Certificates, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 20, 2011. Tentative listing date — October 24, 2011.

Sincerely,

Mr