

CERT NYSE

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



12000233

July 27, 2012

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SPECIAL OPPORTUNITIES FUND, INC., 3.00% Convertible Preferred Stock, par value \$0.001 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 6, 2012. Tentative listing date – July 30, 2012.

Sincerely,

A handwritten signature in black ink, appearing to read "Edw Mecabe".

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