

Received SEC

JUL 23 2012

Washington, DC 20549

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



File # 1-14963
CERT NYS
NYSE
EURONEXT



12027972

July 23, 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, The Goldman Sachs Group, Inc. ('Guarantor'), Vesey Street Investment Trust I ('Issuer'), 4.404% Senior Guaranteed Trust Securities due 2016, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 20, 2012. Tentative listing date – July 24, 2012.

Sincerely,