

CERTIFIED

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



13015226

June 20, 2013

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

To whom it June concern:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, GUGGENHEIM CREDIT ALLOCATION FUND, Common Shares of Beneficial Interest. 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 June 7, 2013. Tentative listing date – June 25, 2013.

Sincerely,

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

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