

QERTNPS

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



13015227

May 17, 2013

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 Exchange Act of 1933, IVY HIGH INCOME OPPORTUNITIES FUND, Common Shares of Beneficial Interest, \$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 April 24, 2013. Tentative listing date – May 29, 2013.

Sincerely,

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

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