

Mary Yeager
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Via email to rule-comments@sec.gov

September 22, 2006

Ms. Nancy Morris
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-9303

Re: Supplemental Response to Comments on File No. S7-06-05 relating to the
Trading of Unlisted Debt Securities on the Exchange's Automated Bond System[®]

Dear Ms. Morris:

This letter will serve to supplement the New York Stock Exchange, Inc.'s (the "Exchange" or the "NYSE") response to comments on File No. S7-06-05, dated October 18, 2005, as requested by the staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission").

In our previous letter, we noted that the Bond Market Association (the "BMA") had raised several issues that it believed should be addressed in connection with the Commission's action on the Exchange's request, including the concern that wholly owned subsidiaries of listed equity issuers would no longer be able to benefit from the blue sky exemption provided by Section 18 of the Securities Act of 1933 if their securities were traded on the NYSE without being listed there.

In order to address this concern, it is the Exchange's intention to contact in writing all issuers of currently listed debt to highlight the issue. We will provide such issuers the option of maintaining a listing for currently listed debt securities, as opposed to our original intention of delisting all debt securities that qualify to be traded on the ABS pursuant to the proposed exemption.

Please feel free to contact either Annemarie Tierney at (212) 656-5216 or me at (212) 656-2062 with any questions or comments.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary Yeager". The signature is fluid and cursive, with a long horizontal stroke extending to the right from the end of the name.

Mary Yeager