

UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940  
Release No. 31229 /August 27, 2014

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In the Matter of :  
: :  
GOLDMAN SACHS CREDIT :  
STRATEGIES FUND :  
71 Wacker Dr. :  
Chicago, IL 60606 :  
: :  
(811-22280) :  
: :  
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ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940  
DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT COMPANY

Goldman Sachs Credit Strategies Fund filed an application on July 7, 2014, requesting an order under section 8(f) of the Act declaring that it has ceased to be an investment company.

On July 31, 2014, a notice of filing of the application was issued (Investment Company Act Release No. 31194). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, that applicant has ceased to be an investment company. Accordingly,

IT IS ORDERED, under section 8(f) of the Act, that applicant's registration under the Act shall forthwith cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

Kevin M. O'Neill  
Deputy Secretary