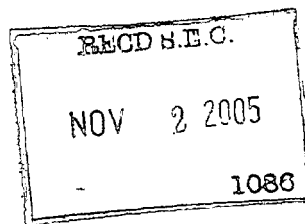


1-14965

November 2, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Goldman Sachs Group, Inc., Depository Shares (Each Representing 1/1,000<sup>th</sup> Interest in a Share of 6.20% Non-Cumulative Preferred Stock, Series B) and Depository Shares (Each Representing 1/1,000<sup>th</sup> Interest in a Share of Floating Rate Non-Cumulative Preferred Stock, Series C) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 2, 2005. Tentative listing date – November 4, 2005.

Sincerely,

PROCESSED

NOV 03 2005

THOMSON  
FINANCIAL

11/2/05