

Director  
Securities Operations

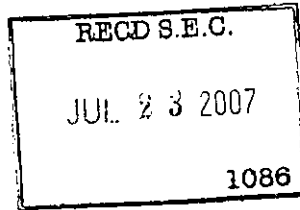


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pmadho@nyse.com

*CONTINYS*

July 23, 2007



*1-14965*

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Goldman Sachs Group Inc., Indexed-Linked Notes due 2037 (Link to the S&P GSCI™ Enhanced Commodity Total Return Strategy Index) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 19, 2007. Tentative listing date – Not yet determined.

Sincerely,

*[Handwritten signature]*

**PROCESSED**

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**JUL 25 2007**  
**THOMSON**  
**FINANCIAL**

**END**