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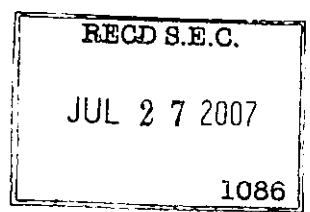
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July 27, 2007

REVISED

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., GS Connect™ S&P GSCI™ Commodity Total Return Strategy Index ETN Index-Linked Notes due 2037 (Linked to the S&P GSCI™ Enhanced Commodity Total Return Strategy Index) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A/A received on July 27, 2007. Tentative listing date – July 30, 2007.

Sincerely,

PROCESSED
AUG 01 2007
THOMSON
FINANCIAL

END