

Managing Director
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NYSE Group

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August 14, 2007

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

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001-31809

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ING Clarion Real Estate Income Fund, Common Shares of Beneficial Interest and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 14, 2007. Tentative listing date - August 15, 2007.

Sincerely

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