**NYSE** Regulation

NYSE Regulation, Inc. | 20 Broad Street New York, New York 10005 nyseregulation.com

10013086

August 10, 2010

Ms. Velma Smith, Branch Chief Securities and Exchange Commission Division of Corporation Finance – Filer Support Office 100 F Street, N.W., Mail Stop 3040 Washington, D.C. 20549

> Re: Issuer: CIK: SEC File Number: Form 8-A12B Filing Date:

Barclays Bank PLC 0000312070 001-10257 8-A12B filed 8/10/2010

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Washington,

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on August 6, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

## iPath<sup>®</sup> US Treasury Long Bond Bear ETN

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,

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Clinton Clark Corporate Compliance

CENTANCIA 001-102-57