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Washington, DC 20549

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

August 10, 2010



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001-10257

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: Barclays Bank PLC  
CIK: 0000312070  
SEC File Number: 001-10257  
Form 8-A12B Filing Date: 8-A12B filed 8/10/2010

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® US Treasury Steepener 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,

Clinton Clark  
Corporate Compliance