

NY59 Regulation, Inc. | 20 Broad Street New York, New York 10005 nyseregulation.com

CEUTHICA 001-10257



August 10, 2010

10013091

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, De

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 Flattener 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