

Edwin Mecabe  
Managing Director  
Corporate Actions & Market Watch



13001956

received SEC

APR 25 2013

001-14965

Washington, DC 20549

April 25, 2013

*CERTNYX*

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, THE GOLDMAN SACHS GROUP, INC. Depositary Shares, Each Representing 1/1,000<sup>th</sup> Interest in a Share of 5.50% Fixed-to-Floating Rate Non-Cumulative Preferred Stock, Series J and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 24, 2013. Tentative listing date – April 29, 2013.

Sincerely,

*Edwin Mecabe*