Received SEC

T-607 P.003/004 F-976

NYSE Regulation



VIA FACSIMILE AND U.S. MAIL August 5, 2009

Ms. Velma Smith, Branch Chief Branch of Filer Support 2, Mailstop 1-4 Securities and Exchange Commission 450 Fifth Street, N.W., Room #1004 Washington, D.C. 20549

> Re: **Bark of America Corporation** CIK: 0000070858 File Number: 001-06523 Filing: 8-A12B filed 8/3/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on August 3, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Leveraged Index Return Notes[®], Linked to the S&P 500[®] Index, due July 27, 2012

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 Analyst, Corporate Compliance

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Washington, DC 20549

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

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