

Goldman, Sachs & Co. | One New York Plaza | New York, New York 10004
 Tel: 212-357-5441 | Fax: 212-902-3876 | e-mail: susan.sidd@gs.com

Susan E. Sidd
 Managing Director
 Associate General Counsel

**Goldman
 Sachs**

April 15, 2004

Jonathan G. Katz
 Secretary
 Securities and Exchange Commission
 450 Fifth Street, NW
 Washington, DC 20549-0609

*FILE NO. 57-10-04
 Request to Testify*

Dear Mr. Katz:

Goldman, Sachs & Co. requests the opportunity to appear before the Securities and Exchange Commission at the public hearing on proposed Regulation NMS on April 21, 2004.

As an active participant in the U.S. equities markets, we would welcome the opportunity to participate in the process of improving market structure. Matthew Lavicka, Managing Director, would speak on our behalf.

Thank you for your considering our request.

Very truly yours,

Susan E. Sidd

Susan E. Sidd
 Managing Director
 Associate General Counsel