Item 9.01 Financial Statements and Exhibits.
Exhibits are filed herewith in connection with the issuance of the following debt securities by The Goldman Sachs Group, Inc. (the “Company”) on June 30, 2011, pursuant to the Company’s automatic shelf registration statement on Form S-3 (File No. 333-154173) (the “Registration Statement”):

- $4,645,000 Leveraged Buffered Index-Linked Notes due 2013 (Linked to the MSCI EAFE Index)
- $1,070,000 Buffered Index-Linked Notes due 2014 (Linked to the S&P 500® Index)
- $1,000,000 Equity Index-Linked Notes due 2017 (Linked to the Dow Jones Industrial Average®)
- $2,292,000 15-year Callable Quarterly Range Accrual Notes due 2026 (Linked to the S&P 500® Index and 3-Month USD LIBOR)
- $325,000,000 Callable Fixed Rate Notes due 2012

(d) Exhibits.
The following exhibits are incorporated by reference into the Registration Statement as exhibits thereto and are filed as part of this Current Report:

5.1 Opinion of Sullivan & Cromwell LLP.
5.2 Opinion of Sullivan & Cromwell LLP.
23.1 Consent of Sullivan & Cromwell LLP (included as part of Exhibit 5.1).
23.2 Consent of Sullivan & Cromwell LLP (included as part of Exhibit 5.2).
Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE GOLDMAN SACHS GROUP, INC.
(Registrant)

Date: June 30, 2011

By: /s/ Matthew E. Tropp

Name: Matthew E. Tropp
Title: Assistant Secretary
The Goldman Sachs Group, Inc.,
200 West Street,
New York, New York 10282.

Ladies and Gentlemen:

We are acting as counsel to The Goldman Sachs Group, Inc., a Delaware corporation (the “Company”), in connection with the issuance and delivery of the debt securities identified in Annex A to this letter (the “Notes”). The Company filed with the Securities and Exchange Commission, on October 10, 2008, a registration statement on Form S-3ASR (File No. 333-154173) (the “Registration Statement”) under the Securities Act of 1933 (the “Act”) relating to the proposed offer and sale of an unspecified principal amount of the Company’s senior, unsecured debt securities, including the Notes. The Notes are being issued under an indenture, dated as of July 16, 2008 (the “Indenture”), between the Company and The Bank of New York Mellon, as trustee (the “Trustee”).

In rendering this opinion, we have examined the following documents:

2. The Indenture.
3. Certificates of officers of the Company with respect to the authorization of the Notes, the determination of the terms of the Notes and related matters.
4. Specimens of the Notes.
We also have examined such questions of law as we have considered necessary or appropriate for the purposes of this opinion. Upon the basis of such examination, we advise you that, in our opinion, the Notes constitute valid and legally binding obligations of the Company, subject to bankruptcy, insolvency, fraudulent transfer, reorganization, moratorium and similar laws of general applicability relating to or affecting creditors’ rights and to general equity principles.

The foregoing opinion is limited to the Federal laws of the United States, the laws of the State of New York and the General Corporation Law of the State of Delaware, and we are expressing no opinion as to the effect of the laws of any other jurisdiction.

In rendering the foregoing opinion, we are not passing upon, and assume no responsibility for, any disclosure in the Registration Statement or any related prospectus or other offering material regarding the Company or the Notes or their offering and sale.

We have relied as to certain matters on information obtained from public officials, officers of the Company and other sources believed by us to be responsible, and we have assumed, without independent verification, that the Indenture has been duly authorized, executed and delivered by the Trustee, that the Notes conform to the specimens thereof examined by us, that the Trustee’s certificates of authentication of the Notes have been manually signed by one of the Trustee’s authorized officers, that the Notes have been delivered against payment as contemplated in the Registration Statement and that the signatures on all documents examined by us are genuine.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,

/s/ Sullivan & Cromwell LLP
# Annex A

<table>
<thead>
<tr>
<th>Title of Note</th>
<th>Original Principal Amount</th>
<th>Date of Issue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leveraged Buffered Index-Linked Notes due 2013 (Linked to the MSCI EAFE Index)</td>
<td>$4,645,000</td>
<td>June 30, 2011</td>
</tr>
<tr>
<td>Buffered Index-Linked Notes due 2014 (Linked to the S&amp;P 500® Index)</td>
<td>$1,070,000</td>
<td>June 30, 2011</td>
</tr>
<tr>
<td>Equity Index-Linked Notes due 2017 (Linked to the Dow Jones Industrial Average®)</td>
<td>$1,000,000</td>
<td>June 30, 2011</td>
</tr>
<tr>
<td>15-year Callable Quarterly Range Accrual Notes due 2026 (Linked to the S&amp;P 500® Index and 3-Month USD LIBOR)</td>
<td>$2,292,000</td>
<td>June 30, 2011</td>
</tr>
</tbody>
</table>
Ladies and Gentlemen:

We are acting as counsel to The Goldman Sachs Group, Inc., a Delaware corporation (the “Company”), in connection with the issuance and delivery of the debt securities identified in Annex A to this letter (the “Notes”). The Company filed with the Securities and Exchange Commission, on October 10, 2008, a registration statement on Form S-3ASR (File No. 333-154173) (the “Registration Statement”) under the Securities Act of 1933 (the “Act”) relating to the proposed offer and sale of an unspecified principal amount of the Company’s senior, unsecured debt securities, including the Notes. The Notes are being issued under an indenture, dated as of July 16, 2008 (the “Indenture”), between the Company and The Bank of New York Mellon, as trustee (the “Trustee”).

In rendering this opinion, we have examined the following documents:

2. The Indenture.
3. Certificates of officers of the Company with respect to the authorization of the Notes, the determination of the terms of the Notes and related matters.
4. A specimen of the Master Note, Medium-Term Notes, Series D dated April 6, 2009 (the “Master Note”).
We also have examined such questions of law as we have considered necessary or appropriate for the purposes of this opinion. Upon the basis of such examination, we advise you that, in our opinion, the Notes constitute valid and legally binding obligations of the Company, subject to bankruptcy, insolvency, fraudulent transfer, reorganization, moratorium and similar laws of general applicability relating to or affecting creditors’ rights and to general equity principles.

The foregoing opinion is limited to the Federal laws of the United States, the laws of the State of New York and the General Corporation Law of the State of Delaware, and we are expressing no opinion as to the effect of the laws of any other jurisdiction.

In rendering the foregoing opinion, we are not passing upon, and assume no responsibility for, any disclosure in the Registration Statement or any related prospectus or other offering material regarding the Company or the Notes or their offering and sale.

We have relied as to certain matters on information obtained from public officials, officers of the Company and other sources believed by us to be responsible, and we have assumed, without independent verification, that the Indenture has been duly authorized, executed and delivered by the Trustee, that the Master Note conforms to the specimen thereof examined by us, that the Trustee’s certificate of authentication of the Master Note has been manually signed by one of the Trustee’s authorized officers, that the Trustee has made an appropriate entry on Schedule A to the Master Note identifying the Notes as supplemental obligations thereunder in accordance with the instructions of the Company, that the Notes have been delivered against payment as contemplated in the Registration Statement and that the signatures on all documents examined by us are genuine.
We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,

/s/ Sullivan & Cromwell LLP
<table>
<thead>
<tr>
<th>Title of Note</th>
<th>Original Principal Amount</th>
<th>Date of Issue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Callable Fixed Rate Notes due 2012</td>
<td>$325,000,000</td>
<td>June 30, 2011</td>
</tr>
</tbody>
</table>