

Oct-02-03 04:17pm From-
Director
Securities Operations Department

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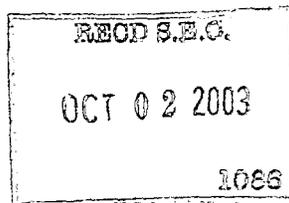


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October 2, 2003



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FINANCIAL

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934. SYNTHETIC FIXED-INCOME SECURITIES, INC., STRATS BellSouth Telecommunications Certificates, Series 2003-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 2, 2003. Tentative listing date – October 6, 2003.

Sincerely,