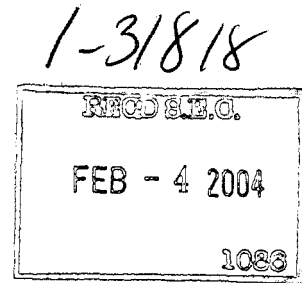


Paras Madho
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February 4, 2004

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

PROCESSED
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THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SYNTHETIC FIXED-INCOME SECURITIES, INC., 1,520,000 STRATS Certificates, Series 2004-2, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 4, 2004. Tentative listing date – February 9, 2004.

Sincerely,