

Paras Madho
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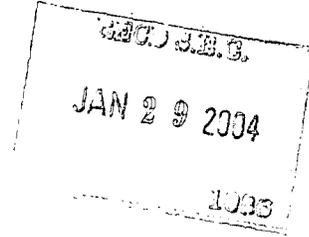
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January 30, 2004

Cert NYS



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

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FEB 03 2004

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., 1,200,000 STRATS Certificates, Series 2004-1, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 30, 2004. Tentative listing date - February 2, 2004.

Sincerely,

Paras Madho