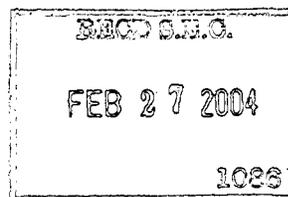




February 27, 2004

1-31818

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

PROCESSED

MAR 22 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., 1,000,000 STRATS Certificates, Series 2004-4, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 27, 2004. Tentative listing date - Not yet determined.

Sincerely,

James L. ...