



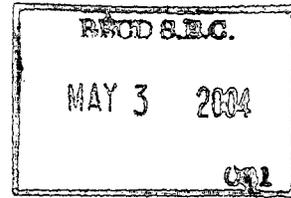
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**NYSE**

*cert nys*

May 3, 2004

*1-31818*



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**  
**MAY 10 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., 1,250,000 STRATS Certificates, Series 2004-6; Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A/A (Amendment No. 1) received on May 3, 2004. Tentative listing date – May 4, 2004.

Sincerely,

*Paula Adams*