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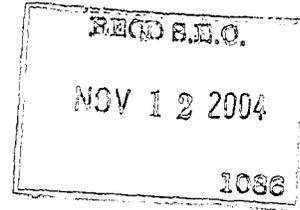


November 12, 2004

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CERT DYS

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 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. ON BEHALF OF STRATS(SM) TRUST FOR GENERAL ELECTRIC CAPITAL CORPORATION SECURITIES, SERIES 2004-15, 30,000 STRATS(SM) Certificates, Series 2004-15 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 12, 2004. Tentative listing date – November 15, 2004.

Sincerely,

Chris Laddo

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