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NEW YORK STOCK EXCHANGE, INC.  
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**NYSE** *cert nys*

June 10, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
100 F Street, NE  
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 GOLDMAN SACHS CAPITAL I SECURITIES, SERIES 2005-1, 10,000 STRATS(SM) Certificates, Series 2005-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 10, 2005. Tentative listing date – June 13, 2005.

Sincerely,

PROCESSED

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THOMSON  
FINANCIAL