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New York Stock Exchange, Inc.
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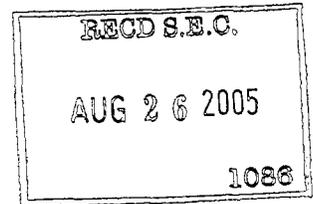
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1-31818



August 26, 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 JPMORGAN CHASE CAPITAL XVII SECURITIES, SERIES 2005-2, 1,600,000 STRATS(SM) Certificates, Series 2005-2 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 26, 2005. Tentative listing date – August 30, 2005.

Sincerely,

Paras Madho