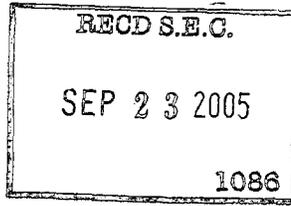




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Richard A. Mikaliunas  
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September 23, 2005

Ms. Willie Mae Stroud  
Filer Support - 2  
Room 1004, Mail Stop 1-4  
Office of Filing Information & Consumer Services  
Division of Market Regulation  
Securities and Exchange Commission  
Judiciary Plaza  
100 F Street, N.E.  
Washington, D.C. 20549

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THOMSON  
FINANCIAL

Dear Ms. Stroud:

This is to certify that the American Stock Exchange,(the "Exchange") received from Citigroup Funding Inc. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

***Equity Linked Securities  
Based Upon the Common Stock of  
Dow Chemical Company***

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard Mikaliunas