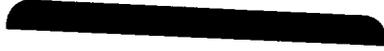


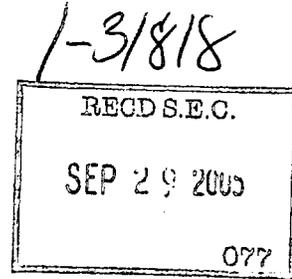
tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



September 29, 2005



05066493



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 2005-3, 30,000 STRATS(SM) Certificates, Series 2005-3 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 29, 2005. Tentative listing date – September 30, 2005.

Sincerely,

A handwritten signature in black ink, appearing to read "Vares eladho".

A rectangular stamp with a double border. It contains the text "PROCESSED" at the top, "OCT 03 2005" in the center, and "THOMSON FINANCIAL" at the bottom. A handwritten mark is visible to the left of the stamp.