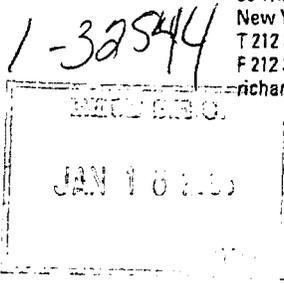




Richard A. Mikaliunas
 Senior Vice President
 Capital Markets

American Stock Exchange
 86 Trinity Place
 New York, NY 10006
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 F 212 306 2066
 richard.mikaliunas@amex.com



January 18, 2006

Mr. Brian Johnson
 Branch Chief
 Securities and Exchange Commission
 Office of Filings and Information Services
 Filer Support #2
 Room #2531
 100 F Street, N.E.
 Washington, D.C. 20549

Dear Mr. Johnson:

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:

***Principal-Protected Notes
 With Potential Supplemental Interest at Maturity
 Based Upon the S&P 500 Index***

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.

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Sincerely,

Richard Mikaliunas