

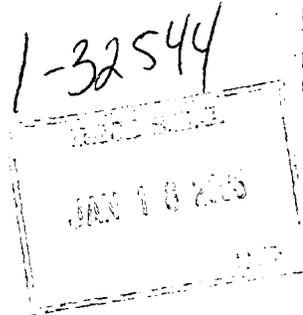


Richard A. Mikaliunas  
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06022002



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

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JAN 19 2006  
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 FINANCIAL

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:

***Index LASERS<sup>SM</sup>***  
***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.

Sincerely,

Richard Mikaliunas