

Paras Madho
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Securities Operations

New York Stock Exchange, Inc.
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New York, NY 10005

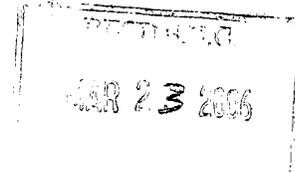
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March 23, 2006



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
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 PROCTER & GAMBLE SECURITIES, SERIES 2006-1, 1,320,000 STRATS(SM) Certificates, Series 2006-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 21, 2006. Tentative listing date - March 24, 2006.

Sincerely,

Paras Madho

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