

Director
Securities Operations

CERTAINS
NYSE Group



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REVISED

September 28, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

REC'D S.E.C.
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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 News Corporation Securities, Series 2006-4, Fixed Rate Structured Repackaged Asset-Backed Trust Securities (STRATSSM) Callable Class A-1 Certificates, Series 2006-4 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 27, 2006. Tentative listing date - September 28, 2006.

Sincerely,

[Handwritten Signature]

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THOMSON FINANCIAL