

Paras Madho  
Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

**NYSE** *Cert mys*



*1-32848*

April 27, 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 GOLDMAN SACHS GROUP SECURITIES, SERIES 2006-2, 2,800,000 STRATS(SM) Certificates, Series 2006-2 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 27, 2006. Tentative listing date – April 28, 2006.

Sincerely,

*Paras Madho*

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