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January 31, 2007

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

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FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Select Asset Inc., Corporate Backed Callable Trust Certificates, J.C. Penney Debenture-Backed Series 2007-1, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 31, 2007. Tentative listing date - Not yet determined.

Sincerely,

Paras Mehta