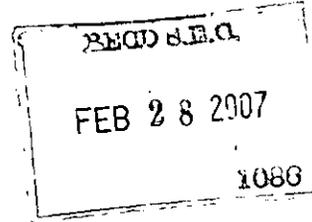




Richard A. Mikaliunas
 Senior Vice President
 Capital Markets

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February 26, 2007

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

PROCESSED

MAR 01 2007

THOMSON
 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 LeAding StockmarkEt Return Securities (Index LASERSSM) Based Upon the U.S.-Europe-Japan Basket Due 2010

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 A. Mikaliunas

END