



**AMERICAN
STOCK EXCHANGE®**
Equities Options ETFs

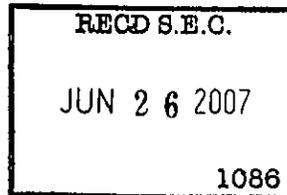


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Beth A. Kleiman
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CERTAMX



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June 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

JUN 28 2007

 THOMSON
FINANCIAL

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from SAFETY FIRST TRUST SERIES 2006-4. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Principal-Protected Trust Certificates Linked to the Dow Jones Industrial AverageSM, the Dow Jones EURO STOXX 50 IndexSM, the Nikkei 225 Stock AverageSM and the S&P BRIC 40 Index[®] Due 2012.

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,

Beth A. Kleiman

END