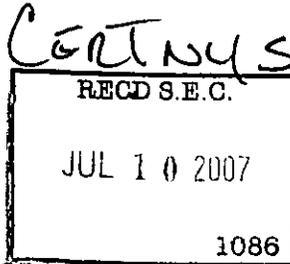


Director
Securities Operations



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t 212.656.5026 | f 212.656.5844
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July 10, 2007



1- 33569

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, CITIGROUP CAPITAL XVIII, 6.829% Fixed Rate/Floating Rate Enhanced Trust Preferred Securities (Enhanced TruPS®) (and Guarantee with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 10, 2007. Tentative listing date – July 12, 2007.

Sincerely

PROCESSED

JUL 12 2007

THOMSON
FINANCIAL

END