

Managing Director
Securities Operations



07072764

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
t 212.656.5034 | f 212.656.5891
aaliber1@nyse.com

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August 2, 2007

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

PROCESSED
AUG 08 2007
THOMSON FINANCIAL

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Synthetic Fixed-Income Securities, Inc., 1,241,880 7.00% STRATS (SM) Callable Certificates. Series 2007-2 with a principal amount of \$31,047,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 2, 2007. Tentative listing date - August 10, 2007.

Sincerely

END