

Certpac 1-32544

NYSE Regulation

VIA FACSIMILE AND U.S. MAIL

October 24, 2008

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

RECEIVED
OCT 27 2008
The Division of
Investment Management

Re: Citigroup Funding Inc.—Original Listing

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on October 15, 2008) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

Buffer Notes Based Upon the S&P 500 Index due 2010

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the self-addressed envelope. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,


Craig A. Gray
Manager, Listing Compliance

PROCESSED
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THOMSON REUTERS

Enclosure

END



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