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 **NYSE Regulation**

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VIA FACSIMILE AND U.S. MAIL

December 18, 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

Re: Citigroup Funding Inc.—Original Listing

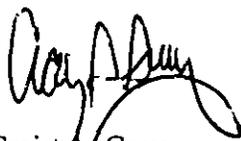
Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on December 17, 2008) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Buffer Notes Based Upon the S&P 500 Index Due 2011

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,



Craig A. Gray
Manager, Listing Compliance

Enclosure

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THOMSON REUTERS

**END**

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