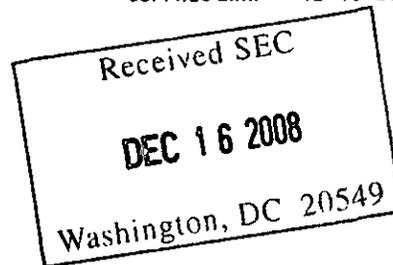


 **NYSE Regulation****VIA FACSIMILE AND U.S. MAIL**

December 16, 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

*CERTIFAC  
001-33167*



Re: Safety First Trust Series 2006-1

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on December 12, 2008) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

**Principal Protected Trust Certificates Linked to the Dow Jones Industrial Average  
and the Nikkei 225 Stock Average due May 26, 2010**

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

**PROCESSED**  
*B* DEC 17 2008  
**THOMSON REUTERS**

Enclosure

**END**