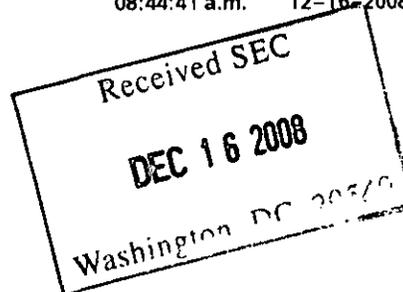


# NYSE Regulation



**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

Re: Safety First Trust Series 2006-2

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 S&P 500 Index, the Dow  
Jones EURO STOXX 50 Index and the Nikkei 225 Stock Average  
Due November 22, 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

Enclosure



CECTAC  
001-33325

**PROCESSED**

DEC 17 2008

**THOMSON REUTERS**

**END**