

NYSE Regulation

Received SEC
DEC 16 2008
Washington, DC 20549

VIA FACSIMILE AND U.S. MAIL

December 16, 2008

CERTPAC
001-33845

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 2006-5

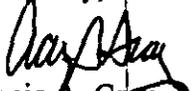
Dear Ms. Smith:

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 May 23, 2013**

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

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Enclosure

END