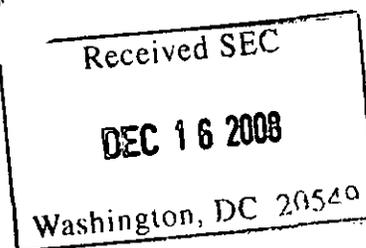


# NYSE Regulation



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

CERTPAC  
001-34161

Re: Safety First Trust Series 2006-8

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 Global Index Basket  
Due September 12, 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

Enclosure

**PROCESSED**

3 DEC 17 2008

**THOMSON REUTERS**

**END**