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CERTARC
001-34290**VIA FACSIMILE AND U.S. MAIL**

May 5, 2009

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 2009-2**
CIK: 0001449133
Filer: 001-34290
Filing: 8-A12B 4/23/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on April 20, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Principal-Protected Trust Certificates Linked to the Dow Jones Industrial Average due 2014

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,

A handwritten signature in black ink, appearing to read "Craig A. Gray".

Craig A. Gray
Manager, Listing Compliance

Enclosure