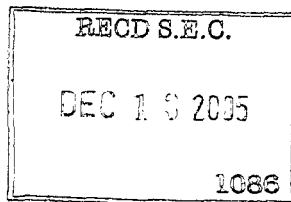




Richard A. Mikaliunas  
Senior Vice President  
Capital Markets

American Stock Exchange  
86 Trinity Place  
New York, NY 10006  
T 212 306 1807  
F 212 306 2066  
richard.mikaliunas@amex.com

Cest Amx



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December 13, 2005

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Office of Filings and Information Services  
Filer Support #2  
Room #2531  
100 F Street, N.E.  
Washington, D.C. 20549

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DEC 20 2005

THOMSON  
FINANCIAL

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from TARGETS Trust XXVI (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

**TARGETS Trust XXVI**  
*With respect to the common stock of Sprint Nextel Corporation*

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard Mikaliunas