

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

Manager
Securities Operations

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

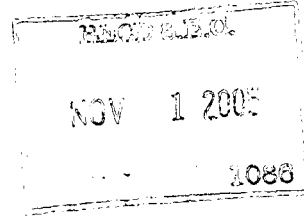
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November 1, 2005



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 - STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SYNTHETIC FIXED-INCOME SECURITIES, INC. ON BEHALF OF STRATS(SM) TRUST FOR WAL-MART STORES, INC. SECURITIES, SERIES 2005-4, 1,000,000 STRATS(SM) Certificates, Series 2005-4 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 1, 2005. Tentative listing date - November 2, 2005.

Sincerely,

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