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Washington, DC 20549

NYSE Regulation, Inc.
20 Broad Street
New York, NY 10005
nyseregulation.com

November 15, 2010



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CERTARCA
001-32544

Ms. Velma Smith, Branch Chief
Securities and Exchange Commission
Division of Corporation Finance – Filer Support Office
100 F Street, N.W., Mail Stop 3040
Washington, D.C. 20549

Re: Issuer: Citigroup Funding Inc.
Issuer CIK: 0001318281
SEC File Number: 001-32544
Form Type: 8-A12B
Filing Date: 11/12/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on November 4, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. (“Exchange”):

**C-Tracks Exchange-Traded Notes
Based on the Performance of the Citi Volatility Total Return Index Due November 12, 2020**

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 (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,

Clinton Clark
Corporate Compliance