



Information Circular: Citigroup Funding Inc. Safety First Trust Series 2007-3

To: Head Traders, Technical Contacts, Compliance Officers, Heads of ETF Trading, Structured Products Traders

From: William Slattery, Director, NASDAQ Listing Qualifications Department

DATE: June 26, 2007

Index-Linked Notes	Symbol	CUSIP Number
Safety First Trust Principal-Protected Certificates Linked to a Global Index Basket	AKE	786477208

Information on the Notes

Citigroup Funding Inc. (the "Issuer") has issued Safety First Trust Series 2007-3 Principal-Protected Certificates ("Certificates") linked to a Global Index Basket ("Index Basket"). The Index Basket includes the Dow Jones Industrial Average, the Dow Jones EURO STOXX 50 Index, The Nikkei 225 Index, and the S&P BRIC 40 Index. The Certificates were priced at \$10.00 per security and mature on July 11, 2012.

At maturity for each Certificate, investors will receive the sum of:

- (i) \$10.00; plus
- (ii) A Supplemental Distribution Amount.

The Supplemental Distribution Amount will be calculated as follows:

- i) If the Final Index Basket Level is greater than the Starting Index Basket Level, the Supplemental Distribution Amount will equal \$10 times the Index Basket Return Percentage; or
- ii) If the Final Index Basket Level is less than the Starting Index Basket Level, the Supplemental Distribution Amount will be zero.

The Index Basket Return Percentage will be calculated as follows:

$$\frac{\text{Final Index Basket Level} - \text{Starting Index Basket Level}}{\text{Starting Index Basket Level}}$$

The Starting Basket Level is 100.00.

The Certificates are guaranteed by the creditworthiness of the Issuer and will be issued in book-entry form. The market value of the Certificates will depend substantially on the value of the underlying Index Basket. Other factors that will likely affect the

trading value of the Certificates are changes in interest rates, volatility of the indices, time remaining to maturity, and the credit rating of the Issuer.

The Trustee for the securities is The Bank of New York.

Trading in the Certificates on NASDAQ is on a UTP basis and is subject to [NASDAQ equity trading rules](#). The Notes will trade from 7:00 a.m. until 8:00 p.m., Eastern Time (ET). The SEC short sale rule (SEC Rule 10a-1) applies to trading in the Certificates.

Trading of the Certificates on NASDAQ is subject to the provisions of [NASDAQ Rule 2310](#). Members recommending transactions in the Certificates to customers should make a determination that the recommendation is suitable for the customer. In addition, members must possess sufficient information to satisfy the “know your customer” obligation that is embedded in the NASDAQ Conduct Rules.

Members also should review [NASD Notice to Members 03-71](#) for guidance on trading these products. The Notice reminds members of their obligations to: (1) conduct adequate due diligence to understand the features of the product; (2) perform a reasonable-basis suitability analysis; (3) perform customer-specific suitability analysis in connection with any recommended transactions; (4) provide a balanced disclosure of both the risks and rewards associated with the particular product, especially when selling to retail investors; (5) implement appropriate internal controls; and (6) train registered persons regarding the features, risk and suitability of these products.

This Information Circular is not a statutory prospectus. NASDAQ members should consult the registration statement or prospectus for the Certificates for additional information.

Inquiries regarding this Information Circular should be directed to:

- [Will Slattery](#), Director, NASDAQ Listing Qualifications, at 301.978.8088
- [NASDAQ Market Sales](#) at 800.846.0477