

STOCK EXCHANGE				
Regulatory Information Circular				
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Subject: Citigroup Funding Equity Linked Security ELKS Based Upon the

Common Stock of Yahoo! Inc Due October 20, 2010

Background Information on the Notes

As more fully set forth in the Registration Statement (333-157386), the Citigroup Funding Equity Linked Security ELKS based upon the common stock of Yahoo! Inc. ("Yahoo!") were issued at \$10.00 and mature on October 20, 2010.

Equity Linked Securities, or ELKS, are equity-linked investments that offer current income as well as limited protection against the decline in the price of the common stock on which the ELKS are based. The ELKS based upon the common stock of Yahoo! have a maturity of approximately thirteen months and are issued by Citigroup Funding Inc. The ELKS will pay a semi-annual coupon equal to approximately 9% per annum. As described in the prospectus, at maturity, investors will receive for each \$10 ELKS: (1) a fixed number of shares of the Underlying Equity equal to the equity ratio (or, if the investor exercises his or her cash election right, the cash value of those shares based on the closing price of the Underlying Equity on the valuation date), if the price of the Underlying Equity at any time from the Pricing Date up to and including the Valuation Date (whether intra-day or at the close of trading on any day), or (2) \$10 in cash.

The ELKS are subject to the credit risk of Citigroup Inc., Citigroup Funding's parent company and the guarantor of any payments due on the ELKS.

The issuer of the Underlying Equity is not involved in the offering of the ELKS and has no obligations relating to the ELKS. Holders of the ELKS will not be entitled to any rights with respect to Yahoo! common stock (including, without limitation, voting rights or rights to receive dividends or other distributions in respect thereof) prior to receiving shares of common stock at maturity, if applicable.

The ELKS are a series of unsecured senior debt securities issued by Citigroup Funding. Any payments due on the ELKS are fully and unconditionally guaranteed by Citigroup Inc., Citigroup Funding's parent company. The ELKS will rank equally with all other unsecured and unsubordinated debt of Citigroup Funding and any payments due under the ELKS will rank equally with all other unsecured and unsubordinated debt of Citigroup Inc. The return of the principal amount of an investor's investment in the ELKS at maturity is not guaranteed.

Citigroup Investment Research or other affiliates of Citigroup Funding may publish research reports or otherwise express opinions or provide recommendations from time to time regarding Yahoo! common stock or other matters that may influence the price of Yahoo! common stock and, therefore, the value of the ELKS. Any research, opinion or recommendation expressed by Citigroup Investment Research or other Citigroup Funding affiliates may not be consistent with purchasing, holding or selling the ELKS. Other factors, many of which are beyond the issuer's control, will also influence the value of the ELKS. One can expect that generally the market price of the underlying common stock shares on any day will affect the value of the ELKS more than any other single factor. Other factors that may influence the value of the ELKS include: supply and demand for the ELKS, volatility of the underlying stock, interest rates, economic, financial, political and regulatory or judicial events. In addition, the time remaining to maturity and the credit worthiness of Citigroup Funding Inc. may influence the pricing of the ELKS.

For additional information regarding the Securities, including risks, please consult the pricing supplement.

Exchange Rules Applicable to Trading in the Securities

The Securities are considered equity securities, thus rendering trading in the Securities subject to the Exchange's existing rules governing the trading of equity securities.

Trading Hours

Trading in the Shares on ISE is on a UTP basis and is subject to ISE equity trading rules. The Shares will trade from 8:00 a.m. until 8:00 p.m. Eastern Time. Equity Electronic Access Members ("Equity EAMs") trading the Shares during the Extended Market Sessions are exposed to the risk of the lack of the calculation or dissemination of underlying index value or intraday indicative value ("IIV"). For certain derivative securities products, an updated underlying index value or IIV may not be calculated or publicly disseminated in the Extended Market hours. Since the underlying index value and IIV are not calculated or widely disseminated during Extended Market hours, an investor who is unable to calculate implied values for certain derivative securities products during Extended Market hours may be at a disadvantage to market professionals.

This Regulatory Information Circular is not a statutory Prospectus. Equity EAMs should consult the Trust's Registration Statement, SAI, Prospectus and the Fund's website for relevant information.

Appendix A

Ticker	Fund Name	Cusip
ETD	Citigroup ELKS Based Upon the Common Stock of Yahoo! Inc Due October 20, 2010	17313T318