

SECURITIES AND EXCHANGE COMMISSION

FORM 497J

Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497

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FIRST TRUST SPECIAL SITUATION TRUST SERIES 88

CIK: **913817** | State of Incorporation: **IL** | Fiscal Year End: **1231**
Type: **497J** | Act: **33** | File No.: **033-51787** | Film No.: **94502118**

Business Address
C/O NIKE SECURITIES L P
1001 WARRENVILLE ROAD
LISLE IL 60532
7082414141

NIKE SECURITIES L.P.
1001 WARRENVILLE ROAD
LISLE, ILLINOIS 60532

January 21, 1994

Securities and Exchange Commission
450 Fifth Street, N. W.
Washington D.C. 20549-1004

Attn: Filing Desk, Stop 1-4

Re: The First Trust Special Situations Trust, Series 88
(File No. 33-51787) (CIK No. 913817)

Gentlemen:

In accordance with the provisions of Rule 497(j) of Regulation C under the Securities Act of 1933 (the "Securities Act") this letter serves to certify that the most recent amendment to the registration statement on Form S-6 for the above captioned Trust does not differ from that which would have been filed pursuant to Rule 497(b) of the Securities Act. Amendment No. 1, which was the most recent Amendment to the Registration Statement, was filed electronically with the Commission on January 20, 1994.

Very truly yours,

NIKE SECURITIES L.P.