

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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GNMA 88

CIK: **1109658** | IRS No.: **000000000**
Type: **497J** | Act: **33** | File No.: **333-102449** | Film No.: **05788635**

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LISLE, ILLINOIS 60532

May 2, 2005

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

Attn: Filing Desk, Stop 1-4

Re: The First Trust GNMA Reinvestment Income Trust "GRIT",
Series 88
(SEC File No. 333-102449) (CIK No. 1109658)

Ladies/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 post effective 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. post effective Amendment No. 2, which was the most recent post effective Amendment to the Registration Statement, was filed electronically with the Commission on April 29, 2005.

Very truly yours,

FIRST TRUST PORTFOLIOS, L.P.