

SECURITIES AND EXCHANGE COMMISSION

FORM RW

Registration withdrawal request

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DEFINED ASSET FUNDS GOVT SEC INCOME FD FREDDIE MAC SER 10

CIK: **797783** | State of Incorpor.: **NY** | Fiscal Year End: **1231**
Type: **RW** | Act: **NE** | File No.: **033-49349** | Film No.: **94500663**

Business Address
*P O BOX 9051
C/O MERRILL LYNCH PIERCE
FENNER & SMITH
PRINCETON NJ 08543*

Davis Polk & Wardwell
450 Lexington Avenue
New York, New York 10017

January 7, 1994

Re: Defined Asset Funds -
Government Securities Income Fund
Freddie Mac Series 10
1933 Act Number 33-49349
1940 Act Number 811-2810

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

Dear Sirs:

On behalf of Merrill Lynch, Pierce, Fenner & Smith
Incorporated, as agent for the sponsors of the
above-referenced trust, we hereby withdraw pursuant
to Rule 485(b) the Registration Statement on Form S-6
(the "Registration Statement") filed with respect to
the trust on February 22, 1993.

Very truly yours,

James D. Fusso