

Structured Asset Trust Unit Repackagings (SATURNS)
Goldman Sachs Group Inc. Debenture Backed
Series 2004-2

Revised Date: 10-Nov-10
Payment Date: 04-Nov-10
Prior Payment: 16-Aug-10
Next Payment: 15-Feb-11
Record Date: 10-Feb-11

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Reporting Package Table of Contents

Issue Id:	SAT00402	Statements to Certificateholders	Page(s)	Closing Date:	11-Feb-04
Monthly Data File		Cash Reconciliation Summary	Page 2	First Payment Date:	15-Aug-04
Name:	SAT00402_201011_3.ZIP	Bond Interest Reconciliation	Page 3	Rated Final Payment: Date:	15-Feb-33
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Parties to The Transaction

Depositor: MS Structured Asset Corp
Underwriter: Morgan Stanley Capital Services, Inc
Rating Agency: Moody's Investors Service, Inc./Standard & Poor's, Inc.

Information is available for this issue from the following sources

Bank of America Merrill Lynch www.etrustee.net

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WAC: 5.750000%

Next Index: 7.316239%

Grantor Trust

Class	Original Face Value (1)	Opening Balance	Principal Payment	Principal Adj. or Loss	Negative Amortization	Closing Balance	Interest Payment (2)	Interest Adjustment	Pass-Through Rate
CUSIP		Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Next Rate(3)
A UNIT 80411U207	60,000,000.00	60,000,000.00 1000.000000000	30,000,000.00 500.000000000	0.00 0.000000000	0.00 0.000000000	30,000,000.00 500.000000000	373,750.00 6.229166667	0.00 0.000000000	5.750000000% Fixed
B UNIT 80411UAA6	2,925,000.00 N	2,925,000.00 1000.000000000	0.00 0.000000000	0.00 0.000000000	0.00 0.000000000	1,462,500.00 500.000000000	1,313,998.58 449.230283761	0.00 0.000000000	0.000000000%
Total	60,000,000.00	60,000,000.00	30,000,000.00	0.00	0.00	30,000,000.00	1,687,748.58	0.00	

Total P&I Payment 31,687,748.58

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Cash Reconciliation Summary

Interest Summary	
Current Scheduled Interest	1,687,748.58
Less Deferred Interest	0.00
Less PPIS Reducing Scheduled Int	0.00
Plus Gross Advance Interest	0.00
Less ASER Interest Adv Reduction	0.00
Interest Not Advanced (Current Period)	0.00
Less Other Adjustment	0.00
Total	1,687,748.58
Unscheduled Interest:	
Prepayment Penalties	0.00
Yield Maintenance Penalties	0.00
Other Interest Proceeds	0.00
Total	0.00
Less Fee Paid To Servicer	0.00
Less Fee Strips Paid by Servicer	0.00
Less Fees & Expenses Paid By/To Servicer	
Special Servicing Fees	0.00
Workout Fees	0.00
Liquidation Fees	0.00
Interest Due Serv on Advances	0.00
Recoup of Prior Advances	0.00
Misc. Fees & Expenses	0.00
	0.00
Total Unscheduled Fees & Expenses	0.00
Total Interest Due Trust	1,687,748.58
Less Fees & Expenses Paid By/To Trust	
Trustee Fee	0.00
Fee Strips	0.00
Misc. Fees	0.00
Interest Reserve Withholding	0.00
Plus Interest Reserve Deposit	0.00
Total	0.00
Total Interest Due Certs	1,687,748.58

Principal Summary	
Scheduled Principal:	
Current Scheduled Principal	30,000,000.00
Advanced Scheduled Principal	0.00
Scheduled Principal	30,000,000.00
Unscheduled Principal:	
Curtailments	0.00
Prepayments in Full	0.00
Liquidation Proceeds	0.00
Repurchase Proceeds	0.00
Other Principal Proceeds	0.00
Total Unscheduled Principal	0.00
Remittance Principal	30,000,000.00
Remittance P&I Due Trust	31,687,748.58
Remittance P&I Due Certs	31,687,748.58

Pool Balance Summary		
	Balance	Count
Beginning Pool	60,000,000.00	2
Scheduled Principal	30,000,000.00	0
Unscheduled Principal	0.00	0
Deferred Interest	0.00	
Liquidations	0.00	0
Repurchases	0.00	0
Ending Pool	30,000,000.00	2

Servicing Fee Summary	
Current Servicing Fees	0.00
Plus Fees Advanced for PPIS	0.00
Less Reduction for PPIS	0.00
Plus Delinquent Servicing Fees	0.00
Total Servicing Fees	0.00

PPIS Summary	
Gross PPIS	0.00
Reduced by PPIE	0.00
Reduced by Shortfalls in Fees	0.00
Reduced by Other Amounts	0.00
PPIS Reducing Scheduled Interest	0.00
PPIS Reducing Servicing Fee	0.00
PPIS Due Certificate	0.00

Advance Summary (Advance Made by Servicer)		
	Principal	Interest
Prior Outstanding	0.00	0.00
Plus Current Period	0.00	0.00
Less Recovered	0.00	0.00
Less Non Recovered	0.00	0.00
Ending Outstanding	0.00	0.00

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Bond Interest Reconciliation

Class	Accrual		Pass Thru Rate	Accrued Certificate Interest	Deductions			Additions				Distributable Certificate Interest (2)	Interest Payment Amount	Current Period (Shortfall)/ Recovery	Remaining Outstanding Interest Shortfalls	Credit Support	
	Method	Days			Allocable PPIS	Deferred & Accretion Interest	Interest Loss/Exp	Prior Int. Short- falls Due	Int Accrual on Prior Shortfall (3)	Prepay- ment Penalties	Other Interest Proceeds (1)					Original	Current(4)
A UNIT	30/360	78	5.7500000000%	373,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,750.00	373,750.00	0.00	0.00	NA	NA
B UNIT	30/360	78	0.0000000000%	1,313,998.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,313,998.58	1,313,998.58	0.00	0.00	NA	NA

(1) Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

(2) Accrued - Deductions + Additions Interest

(3) Includes interest accrued on outstanding Interest Shortfalls and/or Loss Allocations. Where applicable.

(4) Determined as follows: (A) the ending balance of all the classes less (B) the sum of (i) the ending balance of the class and (ii) the ending balance of all classes which are not subordinate to the class divided by (A).

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Other Related Information

Swap Information

Swap Receipts	Swap Amount Received	Next Swap Rate
None	0.00	0.00%

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Other Related Information

The underlying security issuer or guarantor, as applicable, is subject to the informational requirements of the Exchange Act. The underlying security issuer or guarantor, as applicable, currently files reports, proxy statements and other information with the SEC. Those periodic reports, current reports and other reports and other information can be inspected and copied at the public reference facilities maintained by the SEC at Room 1024, 450 Fifth Street, N.W., Washington, D.C. 20549, at prescribed rates. The SEC also maintains a website on the internet at <http://www.sec.gov> at which users can view and download copies of reports, proxy, information statements and other information filed electronically. In addition, those reports and other information may also be obtained from the underlying security issuer by making a request to the underlying security issuer.

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Rating Information

		Original Ratings			Rating Change/Change Date(1)				
Class	CUSIP	Fitch	Moody's	S&P	Fitch	Moody's		S&P	
A UNIT	80411U207	NR	Aa3	A+		A1	12/23/08	A	12/31/08
B UNIT	80411UAA6	NR	Aa3	A+		A1	12/23/08	A	12/31/08

NR - Designates that the class was not rated by the rating agency.

(1) Changed ratings provided on this report are based on information provided by the applicable rating agency via electronic transmission. It shall be understood that this transmission will generally have been provided to Bank of America within 30 days of the payment date listed on this statement. Because ratings may have changed during the 30 day window, or may not be being provided by the rating agency in an electronic format and therefore not being updated on this report, Bank of America recommends that investors obtain current rating information directly from the rating agency.

Period	Disclosure Control #	Appraisal Date	Appraisal Value	Beginning Scheduled Balance	Gross Proceeds	Gross Proceeds as a % of Sched. Balance	Aggregate Liquidation Expenses *	Net Liquidation Proceeds	Net Proceeds as a % of Sched. Balance	Realized Loss
Current Total										
Cumulative										

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