



540 W. Madison Street, Suite 1800
Chicago, IL 60661
USA

**Structured Asset Trust Unit Repackagings (SATURNS)
Goodrich Corp. Debenture Backed
Series 2002-15**

Revised Date: 26-Aug-11
Payment Date: 15-Apr-11
Prior Payment: 15-Oct-10
Next Payment: 17-May-11
Record Date: 01-Apr-11

Administrator:

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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: 41.837937%
WAMM: 324

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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) |
| UNIT | 25,015,600.00 | 25,015,600.00 | 0.00 | 0.00 | 0.00 | 25,015,600.00 | 1,000,624.00 | 0.00 | 8.0000000000% |
| 80410V206 | | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 40.000000000 | 0.000000000 | Fixed |
| Total | 25,015,600.00 | 25,015,600.00 | 0.00 | 0.00 | 0.00 | 25,015,600.00 | 1,000,624.00 | 0.00 | |

| | |
|-------------------|--------------|
| Total P&I Payment | 1,000,624.00 |
|-------------------|--------------|

Notes: (1) N denotes notional balance not included in total (2) Accrued Interest Plus/Minus Interest Adjustment Minus Deferred Interest equals Interest Payment (3) Estimated. * Denotes Controlling Class

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Cash Reconciliation Summary

| Interest Summary | | Principal Summary | | Servicing Fee Summary | |
|---|--------------|-------------------------------|-----------------|---|--------------------|
| Current Scheduled Interest | 1,000,624.00 | <u>Scheduled Principal:</u> | | Current Servicing Fees | 0.00 |
| Less Deferred Interest | 0.00 | Current Scheduled Principal | 0.00 | Plus Fees Advanced for PPIS | 0.00 |
| Less PPIS Reducing Scheduled Int | 0.00 | Advanced Scheduled Principal | 0.00 | Less Reduction for PPIS | 0.00 |
| Plus Gross Advance Interest | 0.00 | Scheduled Principal | 0.00 | Plus Delinquent Servicing Fees | 0.00 |
| Less ASER Interest Adv Reduction | 0.00 | <u>Unscheduled Principal:</u> | | Total Servicing Fees | 0.00 |
| Interest Not Advanced (Current Period) | 0.00 | Curtailments | 0.00 | | |
| Less Modification Shortfall Amount | 0.00 | Prepayments in Full | 0.00 | | |
| Less Other Adjustment | 0.00 | Liquidation Proceeds | 0.00 | | |
| Total | 1,000,624.00 | Repurchase Proceeds | 0.00 | | |
| Unscheduled Interest: | | Other Principal Proceeds | 0.00 | | |
| Prepayment Penalties | 0.00 | Total Unscheduled Principal | 0.00 | | |
| Yield Maintenance Penalties | 0.00 | Remittance Principal | 0.00 | | |
| Other Interest Proceeds | 0.00 | | | | |
| Total | 0.00 | Remittance P&I Due Trust | 1,000,624.00 | | |
| Less Fee Paid To Servicer | 0.00 | Remittance P&I Due Certs | 1,000,624.00 | | |
| Less Fee Strips Paid by Servicer | 0.00 | | | | |
| Less Fees & Expenses Paid By/To Servicer | | Pool Balance Summary | | PPIS Summary | |
| Special Servicing Fees | 0.00 | | Balance Count | Gross PPIS | 0.00 |
| Workout Fees | 0.00 | Beginning Pool | 28,700,000.00 1 | Reduced by PPIE | 0.00 |
| Liquidation Fees | 0.00 | Scheduled Principal | 0.00 0 | Reduced by Shortfalls in Fees | 0.00 |
| Interest Due Serv on Advances | 0.00 | Unscheduled Principal | 0.00 0 | Reduced by Other Amounts | 0.00 |
| Recoup of Prior Advances | 0.00 | Deferred Interest | 0.00 0 | PPIS Reducing Scheduled Interest | 0.00 |
| Misc. Fees & Expenses | 0.00 | Liquidations | 0.00 0 | PPIS Reducing Servicing Fee | 0.00 |
| | 0.00 | Repurchases | 0.00 0 | PPIS Due Certificate | 0.00 |
| Total Unscheduled Fees & Expenses | 0.00 | Ending Pool | 28,700,000.00 1 | | |
| Total Interest Due Trust | 1,000,624.00 | | | Advance Summary (Advance Made by Servicer) | |
| Less Fees & Expenses Paid By/To Trust | | | | | Principal Interest |
| Trustee Fee | 0.00 | | | Prior Outstanding | 0.00 0.00 |
| Fee Strips | 0.00 | | | Plus Current Period | 0.00 0.00 |
| Misc. Fees | 0.00 | | | Less Recovered | 0.00 0.00 |
| Interest Reserve Withholding | 0.00 | | | Less Non Recovered | 0.00 0.00 |
| Plus Interest Reserve Deposit | 0.00 | | | Ending Outstanding | 0.00 0.00 |
| Total | 0.00 | | | | |
| Total Interest Due Certs | 1,000,624.00 | | | | |

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Interest Adjustments Summary

Shortfall Allocated to the Bonds:

| | |
|---|-------------|
| Net Prepayment Int. Shortfalls Allocated to the Bonds | 0.00 |
| Special Servicing Fees | 0.00 |
| Workout Fees | 0.00 |
| Liquidation Fees | 0.00 |
| Legal Fees | 0.00 |
| Misc. Fees & Expenses Paid by/to Servicer | 0.00 |
| Interest Paid to Servicer on Outstanding Advances | 0.00 |
| ASER Interest Advance Reduction | 0.00 |
| Interest Not Advanced (Current Period) | 0.00 |
| Recoup of Prior Advances by Servicer | 0.00 |
| Servicing Fees Paid Servicer on Loans Not Advanced | 0.00 |
| Misc. Fees & Expenses Paid by Trust | 0.00 |
| Shortfall Due to Rate Modification | 0.00 |
| Other Interest Loss | 0.00 |
| Total Shortfall Allocated to the Bonds | 0.00 |

Excess Allocated to the Bonds:

| | |
|---|-------------|
| Other Interest Proceeds Due the Bonds | 0.00 |
| Prepayment Interest Excess Due the Bonds | 0.00 |
| Interest Income | 0.00 |
| Yield Maintenance Penalties Due the Bonds | 0.00 |
| Prepayment Penalties Due the Bonds | 0.00 |
| Recovered ASER Interest Due the Bonds | 0.00 |
| Recovered Interest Due the Bonds | 0.00 |
| ARD Excess Interest | 0.00 |
| Total Excess Allocated to the Bonds | 0.00 |

Aggregate Interest Adjustment Allocated to the Bonds

| | |
|---|-------------|
| Total Excess Allocated to the Bonds | 0.00 |
| Less Total Shortfall Allocated to the Bonds | 0.00 |
| Total Interest Adjustment to the Bonds | 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) |
| | | | | | | | | | | | | | | | | | |
| UNIT | 30/360 | 180 | 8.0000000000% | 1,000,624.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,624.00 | 1,000,624.00 | 0.00 | 0.00 | NA | NA |
| | | | | 1,000,624.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,624.00 | 1,000,624.00 | 0.00 | 0.00 | | |

(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 Recipients | Swap Amount Received | Next Swap Rate |
|-----------------|----------------------|----------------|
| Series 2002-15 | 0.00 | 0.0000% |

Underlying Information

| | |
|-------------------------|-----------------|
| Name | Goodrich Corp. |
| Cusip | 382388AL0 |
| Balance | \$28,700,000.00 |
| Current Rate | 7.000% |
| Next Rate | 7.000% |
| Amount Received | \$1,004,500.00 |
| Ratings Moody/S&P/Fitch | Baa2/BBB+/BBB+ |

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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 | | | Current Ratings/As of Date(1) | | | |
|-------|-----------|------------------|---------|-----|-------------------------------|--------------|------|---------|
| Class | CUSIP | Fitch | Moody's | S&P | Fitch | Moody's | S&P | |
| UNIT | 80410V206 | | Baa3 | BBB | | Baa2 8/11/07 | BBB+ | 7/23/08 |

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

(1) Current 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 US Bank 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 provided by the rating agency in an electronic format and therefore not being updated on this report, US Bank recommends that investors obtain current rating information directly from the rating agency.



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Realized Loss Detail

[illegible]

* Aggregate liquidation expenses also include outstanding P&I advances and unpaid servicing fees, unpaid trustee fees, etc..

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Disclaimer

On December 30, 2010, substantially all of the Global Securities Solutions securitization trust administration business of Bank of America, N.A. and its affiliates (collectively, "Bank of America") located in the United States, the United Kingdom and Ireland was acquired by the corporate trust division of U.S. Bank National Association and its affiliates (collectively, "U.S. Bank"). As a result of the acquisition, substantially all of the relationships of the Global Securities Solutions securitization trust administration business are being administered by U.S. Bank, with transitional assistance from Bank of America. The securitization trust administration functions and roles that are being transitioned include, but are not limited to, Bank of America's roles and duties as trustee, securities administrator, paying agent, collateral agent, custodian, security registrar, calculation agent and depositary. Succession by U.S. Bank of securitization trust administration roles from Bank of America shall be subject to satisfaction of any applicable requirements or conditions set forth in the applicable agreements. During the transition period, until further notice is provided, all communications and any other ongoing activities regarding the securitization trust administration business should continue to be made through your current Bank of America contacts. Should you have any questions in relation to either this notice or the servicing of your account, please contact the applicable Transaction Manager.