

**LaSalle Global Trust Services**

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

***Structured Asset Trust Unit Repackagings (SATURNS)  
General Electric Capital Corporation Debenture Backed  
Series 2002-14***

Statement Date: 15-Sep-09  
Payment Date: 15-Sep-09  
Prior Payment: 16-Mar-09  
Next Payment: 15-Mar-10  
Record Date: 01-Sep-09

**Administrator:**

Chris Nuxoll 312.904.1023  
christopher.nuxoll@lasallegts.com

***Reporting Package Table of Contents***

Issue Id: SAT00214	Statements to Certificateholders	Page(s) Page 2	Closing Date: 14-Nov-02
Monthly Data File	Cash Reconciliation Summary	Page 3	First Payment Date: 17-Mar-03
Name: SAT00214_200909_3.ZIP	Bond Interest Reconciliation	Page 4	Rated Final Payment: Date: 15-Mar-32
	Other Related Information	Page 5	
	Other Related Information	Page 6	
	Rating Information	Page 7	
	Realized Loss Detail	Page 8	

**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**

LaSalle Global Trust Services Web Site	www.etrustee.net
LaSalle Global Trust Services Factor Line	800.246.5761

Structured Asset Trust Unit Repackagings (SATURNS)  
General Electric Capital Corporation Debenture Backed  
Series 2002-14

Statement Date: 15-Sep-09  
Payment Date: 15-Sep-09  
Prior Payment: 16-Mar-09  
Next Payment: 15-Mar-10  
Record Date: 01-Sep-09

WAC: 40.230000%  
WAMM: 540

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 80410Y200	25,000,000.00	25,000,000.00 1000.000000000	0.00 0.000000000	0.00 0.000000000	0.00 0.000000000	25,000,000.00 1000.000000000	750,000.00 30.000000000	0.00 0.000000000	6.0000000000% Fixed
B UNIT 80410YAA9	25,000,000.00 N	25,000,000.00 1000.000000000	0.00 0.000000000	0.00 0.000000000	0.00 0.000000000	25,000,000.00 1000.000000000	88,125.00 3.525000000	0.00 0.000000000	0.7050000000% Fixed
Total	25,000,000.00	25,000,000.00	0.00	0.00	0.00	25,000,000.00	838,125.00	0.00	

Total P&I Payment838,125.00

**Structured Asset Trust Unit Repackagings (SATURNS)**  
**General Electric Capital Corporation Debenture Backed**  
**Series 2002-14**

Statement Date: 15-Sep-09  
Payment Date: 15-Sep-09  
Prior Payment: 16-Mar-09  
Next Payment: 15-Mar-10  
Record Date: 01-Sep-09

**Cash Reconciliation Summary**

Interest Summary	
Current Scheduled Interest	838,125.00
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
<b>Total</b>	<b>838,125.00</b>
<b>Unscheduled Interest:</b>	
Prepayment Penalties	0.00
Yield Maintenance Penalties	0.00
Other Interest Proceeds	0.00
<b>Total</b>	<b>0.00</b>
Less Fee Paid To Servicer	0.00
Less Fee Strips Paid by Servicer	0.00
<b>Less Fees &amp; Expenses Paid By/To Servicer</b>	
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
<b>Total Unscheduled Fees &amp; Expenses</b>	<b>0.00</b>
<b>Total Interest Due Trust</b>	<b>838,125.00</b>
<b>Less Fees &amp; Expenses Paid By/To Trust</b>	
Trustee Fee	0.00
Fee Strips	0.00
Misc. Fees	0.00
Interest Reserve Withholding	0.00
Plus Interest Reserve Deposit	0.00
<b>Total</b>	<b>0.00</b>
<b>Total Interest Due Certs</b>	<b>838,125.00</b>

Principal Summary	
<b>Scheduled Principal:</b>	
Current Scheduled Principal	0.00
Advanced Scheduled Principal	0.00
<b>Scheduled Principal</b>	<b>0.00</b>
<b>Unscheduled Principal:</b>	
Curtailments	0.00
Prepayments in Full	0.00
Liquidation Proceeds	0.00
Repurchase Proceeds	0.00
Other Principal Proceeds	0.00
<b>Total Unscheduled Principal</b>	<b>0.00</b>
<b>Remittance Principal</b>	<b>0.00</b>
Remittance P&I Due Trust	838,125.00
<b>Remittance P&amp;I Due Certs</b>	<b>838,125.00</b>

Pool Balance Summary		
	Balance	Count
Beginning Pool	25,000,000.00	2
Scheduled Principal	0.00	0
Unscheduled Principal	0.00	0
Deferred Interest	0.00	
Liquidations	0.00	0
Repurchases	0.00	0
Ending Pool	25,000,000.00	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
<b>Total Servicing Fees</b>	<b>0.00</b>

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

**Structured Asset Trust Unit Repackagings (SATURNS)**  
**General Electric Capital Corporation Debenture Backed**  
**Series 2002-14**

Statement Date: 15-Sep-09  
 Payment Date: 15-Sep-09  
 Prior Payment: 16-Mar-09  
 Next Payment: 15-Mar-10  
 Record Date: 01-Sep-09

**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	180	6.000000000000%	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750,000.00	750,000.00	0.00	0.00	NA	NA
B UNIT	30/360	180	0.705000000000%	88,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,125.00	88,125.00	0.00	0.00	NA	NA
				838,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	838,125.00	838,125.00	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).

*Structured Asset Trust Unit Repackagings (SATURNS)  
General Electric Capital Corporation Debenture Backed  
Series 2002-14*

Statement Date: 15-Sep-09  
Payment Date: 15-Sep-09  
Prior Payment: 16-Mar-09  
Next Payment: 15-Mar-10  
Record Date: 01-Sep-09

*Other Related Information*

**Swap Information**

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

*Structured Asset Trust Unit Repackagings (SATURNS)  
General Electric Capital Corporation Debenture Backed  
Series 2002-14*

Statement Date:	15-Sep-09
Payment Date:	15-Sep-09
Prior Payment:	16-Mar-09
Next Payment:	15-Mar-10
Record Date:	01-Sep-09

*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.

Structured Asset Trust Unit Repackagings (SATURNS)  
General Electric Capital Corporation Debenture Backed  
Series 2002-14

Statement Date: 15-Sep-09  
Payment Date: 15-Sep-09  
Prior Payment: 16-Mar-09  
Next Payment: 15-Mar-10  
Record Date: 01-Sep-09

Rating Information

		Original Ratings			Rating Change/Change Date(1)				
Class	CUSIP	Fitch	Moody's	S&P	Fitch	Moody's		S&P	
A UNIT	80410Y200		Aaa	AAA		Aa2	4/8/09	AA+	3/30/09
B UNIT	80410YAA9		Aaa	AAA		Aa2	4/8/09	AA+	3/30/09

Statement Date:	15-Sep-09
Payment Date:	15-Sep-09
Prior Payment:	16-Mar-09
Next Payment:	15-Mar-10
Record Date:	01-Sep-09

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										

10-Sep-2009 - 15:33 (K159-K160) © 2009 Bank Of America Corporation