



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs

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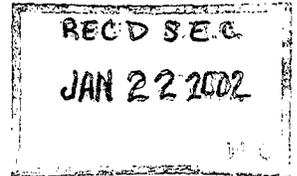
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1-13668

January 22, 2002

Ms. Willie Mae Stroud
Filer Support 2
Room 1004, Mail Stop 1-4
Office of Filing Information & Consumer Services
Division of Market Regulation
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549



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FEB 15 2002

**THOMSON
FINANCIAL**

Dear Ms. Stroud:

This is to certify that the American Stock Exchange (the "Exchange") received from Structured Products Corp. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

**TIERS Principal-Protected
Asset Backed Trust Certificates
Series S&P 2002-1**

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard Mikaliunas