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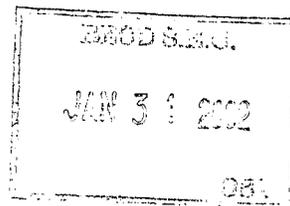


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January 31, 2002

Cert NYS



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Structured Products Corp., 2,996,000 Corporate-Backed Trust Securities (CoTS) Class A Certificates, with a principal amount of \$74,900,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 31, 2002. Tentative listing date - Not yet determined.

Sincerely,

Antonio DiBartolomeo