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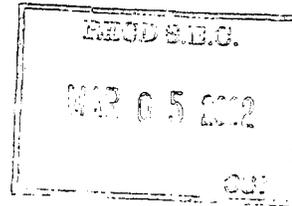
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March 5, 2002



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

**PROCESSED**  
**MAR 08 2002**  
**THOMSON**  
**FINANCIAL**

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MSDW Structured Asset Corp., SATURNS Aon Capital Security-Backed Series 2002-1, 7.50% Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 5, 2002. Tentative listing date - Not yet determined.

Sincerely,

*Paras eladho*