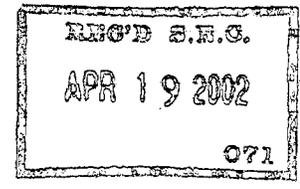




1-13668



April 19, 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
MAY 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, Structured Products Corp., 1,631,000 Corporate-Backed Trust Securities (CorTS) Certificates, with a principal amount of \$40,775,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 19, 2002. Tentative listing date - Not yet determined.

Sincerely,

Paras Mehta