



May 14, 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

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 SAFECO Capital Security Backed Series 2002-5 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 14, 2002. Tentative listing date – Not yet determined.

Sincerely,

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THOMSON
FINANCIAL