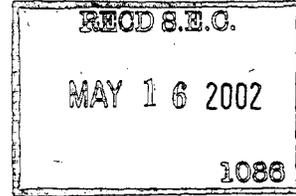


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Cert M/s
NYSE



1-16443



May 16, 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 DPL Capital Security-Backed Series 2002-4 Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 16, 2002. Tentative listing date - Not yet determined.

Sincerely,

Paras Madho

PROCESSED

MAY 21 2002

**THOMSON
FINANCIAL**

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