

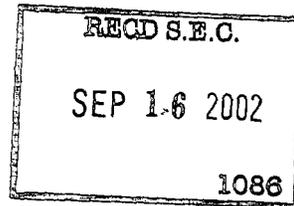


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September 16, 2002

Mr. Brian Johnson
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 Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MSDW STRUCTURED ASSET CORP., SATURNS CSFB USA Debenture-Backed Series 2002-10 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 16, 2002. Tentative listing date - September 18, 2002.

Sincerely,

PROCESSED
SEP 19 2002
P THOMSON
FINANCIAL