

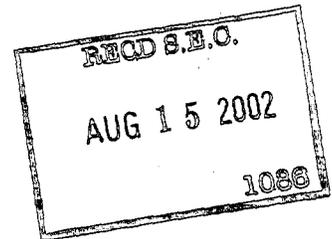


August 15, 2002

Cert NYS

1-13668

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, Structured Products Corp., 1,040,926 Corporate-Backed Trust Securities (CorTS) Certificates, with a principal amount of \$26,023,150 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 15, 2002. Tentative listing date – Not yet determined.

Sincerely,

Paras Masani

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FINANCIAL