

Manager
Securities Operations

20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

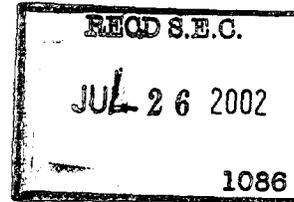
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1-13668

July 26, 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
JUL 31 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., 2,664,440 Corporate-Backed Trust Securities (CorTS) Class A Certificates, with a principal amount of \$66,611,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 26, 2002. Tentative listing date – July 30, 2002.

Sincerely,

Pawan Madho