

Nov-12-02 01:30pm From-  
Paras Madao  
Manager  
Securities Operations

T-112 P.002/002 F-552  
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pniadho@nyse.com

CERTNYS

1-16443

 NYSE



02062540

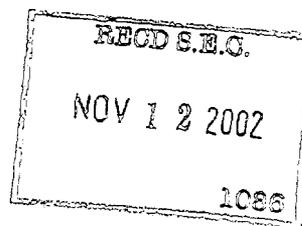
November 12, 2002

PROCESSED

NOV 12 2002

THOMSON  
FINANCIAL

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, MS STRUCTURED ASSET CORP., SATURNS GE Global Debenture Backed Series 2002-14 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 12, 2002. Tentative listing date - Not yet determined.

Sincerely,



871946