

Feb-21-03 01:02pm From-
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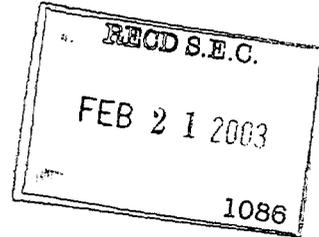
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February 21, 2003

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 Sprint Capital Debenture Backed Series 2003-2 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 21, 2003. Tentative listing date - Not yet determined.

Sincerely,

Paras Madho

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