

Mar-06-03 12:38pm From-
Securities Operations

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March 6, 2003

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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

PROCESSED
MAR 10 2003
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, STRUCTURED PRODUCTS CORP., 1,288,600 Corporate-Backed Trust Securities (CorTS) Class A Certificates, with a principal amount of \$32,215,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 6, 2003. Tentative listing date – Not yet determined.

Sincerely,

A handwritten signature in black ink, appearing to read "Sam Eladho".