

Jul-24-03 02:24pm From-
Securities Operations

T-457 P.003/004 F-683

New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



03027951

1-16443

JUL 24 2003

July 24, 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

PROCESSED

JUL 29 2003

THOMSON
FINANCIAL

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 The Hertz Corporation Debenture Backed Series 2003-10 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 24, 2003. Tentative listing date - Not yet determined.

Sincerely,