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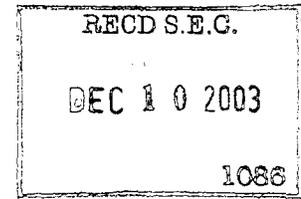
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1-16443

December 10, 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

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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 AT&T Corp. Debenture Backed Series 2003-17 Adjustable Rate Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 10, 2003. Tentative listing date - December 12, 2003.

Sincerely,