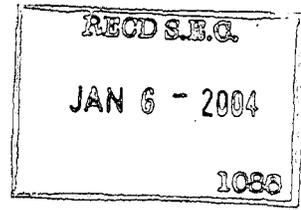


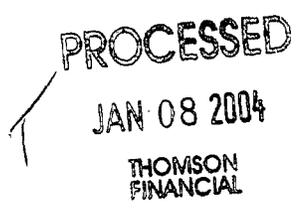


1-13668



January 6, 2004

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, STRUCTURED PRODUCTS CORP., 2,400,000 Corporate-Backed Trust Securities (CoRTS) Class A Certificates, with a principal amount of \$60,000,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 6, 2004. Tentative listing date – January 8, 2004.

Sincerely,