

Jan-27-04 12:59pm From
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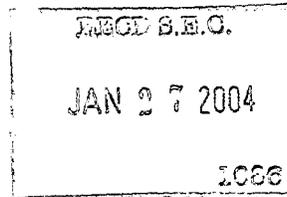


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 NYSE

January 27, 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



PROCESSED
JAN 28 2004
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., 1,025,000 Corporate-Backed Trust Securities (CorTS) Certificates, with a principal amount of \$25,625,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 27, 2004. Tentative listing date – Not yet determined.

Sincerely,