

Jan-26-04 04:49pm From-

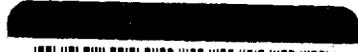
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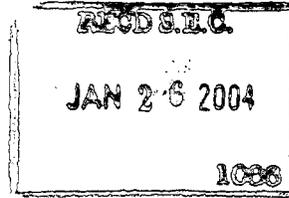
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January 26, 2004



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THOMSON
FINANCIAL

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, MS STRUCTURED ASSET CORP., SATURNS Verizon Global Funding Corp. Debenture Backed Series 2004-1 Adjustable Rate Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 26, 2004. Tentative listing date - January 28, 2004.

Sincerely,