

Mar-15-04 16:19 From-
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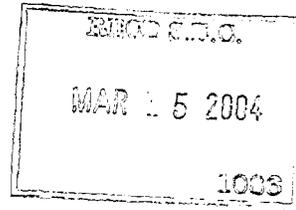
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CERTNYS
NYSE

March 15, 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
MAR 16 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., Corporate-Backed Trust Securities (CorTS) Class A Certificates, with a principal amount of \$53,000,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 15, 2004. Tentative listing date – March 17, 2004.

Sincerely,