

Feb-24-04 14:08 From-  
Manager  
Securities Operations

T-764 P.002/002 F-131

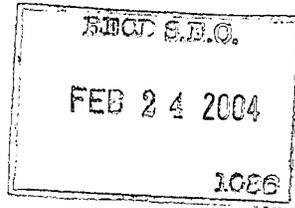
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

1-16443



CERTNYS  
NYSE



February 24, 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

FEB 26 2004

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 2004-3 Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 24, 2004. Tentative listing date – Not yet determined.

Sincerely,

1071246