

tel: 212.656.5026
fax: 212.656.5893
pmadho@nysc.com

CERTMYS



1-16443



March 26, 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

MAR 26 2004

PROCESSED

MAR 29 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 Bellsouth Corporation Debenture Backed Series 2004-5 Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 26, 2004. Tentative listing date - March 31, 2004.

Sincerely,

071246