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May 4, 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

MAY 14 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., 3,600,000 Corporate-Backed Trust Securities (CoRTS) Class A Certificates, with a principal amount of \$90,000,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 4, 2004. Tentative listing date – May 5, 2004.

Sincerely,