

May-13-04 13:28 From-
Securities Operations

T-693 P.002/002 F-130
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadh@nyse.com



1-13668

May 13, 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 17 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., 1,000,000 Corporate-Backed Trust Securities (CorTS) Certificates, with a principal amount of \$25,000,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 13, 2004. Tentative listing date – May 14, 2004.

Sincerely,

A handwritten signature in cursive script, appearing to read "Paul Madros".