

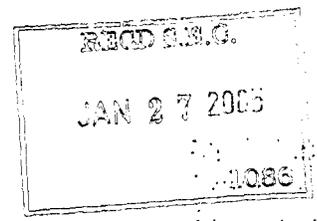
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**NYSE**

January 27, 2005



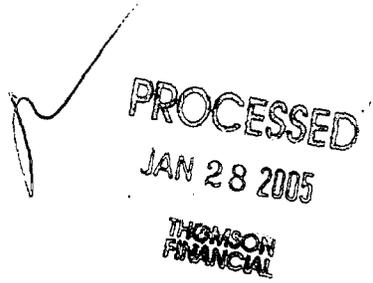
Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 - STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

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 Aon Capital Security Backed Series 2005-2 Class A, Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 27, 2005. Tentative listing date - Not yet determined.

Sincerely,

*Handwritten signature*



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