

Paras Madho  
Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005



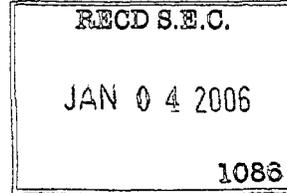
tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

1-32707

**NYSE**

*Ceart Mys*

January 4, 2006



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
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 Limited Brands Inc. Debenture Backed Series 2005-3 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 4, 2006. Tentative listing date – Not yet determined.

Sincerely,

**PROCESSED**  
**JAN 10 2006**  
**THOMSON**  
**FINANCIAL**