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February 15, 2006

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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SECURITIES AND EXCHANGE COMMISSION

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., TILES Goldman Sachs Capital I Capital Security Backed Series 2006-1 Treasury Index Linked Trust Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 15, 2006. Tentative listing date – February 16, 2006.

Sincerely,