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January 23, 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

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 JPMorgan Chase Capital XVII Capital Security Backed Series 2005-1 Treasury Index Linked Trust Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 23, 2006. Tentative listing date - January 25, 2006.

Sincerely,

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