

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



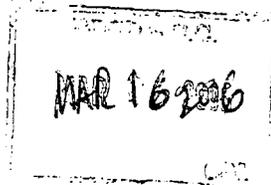
06027962

**NYSE**

*Cert NYS*

*1-32752*

March 16, 2006



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

**BEST AVAILABLE COPY**

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 Tribune Company Debenture Backed Series 2006-1 Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 16, 2006. Tentative listing date - March 17, 2006.

Sincerely,

*Paras Madho*

PROCESSED

MAR 27 2006

THOMSON  
FINANCIAL

*Correct*