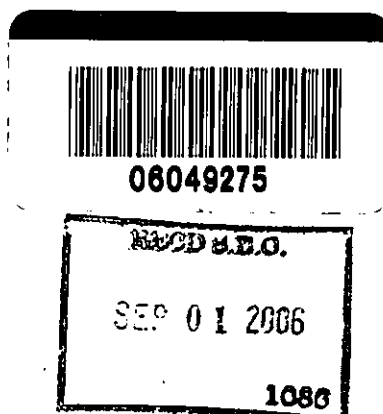


CERTNYS
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1-32969

September 1, 2006

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

PROCESSED

DEC 01 2006

**THOMSON
FINANCIAL**

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 Cummins Engine Company Debenture Backed Series 2006-2 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 1, 2006. Tentative listing date - September 5, 2006.

Sincerely,

Paula Hladik