

Paras Mehta
Director
Securities Operations

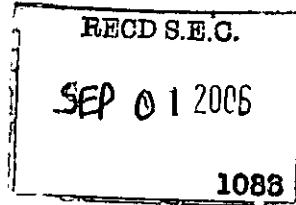
CERTINS
NYSE Group



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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

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,

Paras Mehta

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**THOMSON
FINANCIAL**

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