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VIA FACSIMILE AND U.S. MAIL

December 16, 2008



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Ms. Velma Smith, Branch Chief
 Branch of Filer Support 2, Mailstop 1-4
 Securities and Exchange Commission
 450 Fifth Street, N.W., Room #1004
 Washington, D.C. 20549

Re: Structured Products Corp. on behalf of:
 TIERS Principal-Protected Minimum Return Asset Backed Certificates Trust Series
 Nasdaq 2003-12; TIERS Principal-Protected Minimum Return Asset Backed
 Certificates Trust Series Nasdaq 2003-13; TIERS Principal-Protected Minimum
 Return Asset Backed Certificates Trust Series S&P 2003-23; TIERS Principal-
 Protected Minimum Return Asset Backed Certificates Trust Series S&P 2003-33;
 and TIERS Principal-Protected Minimum Return Asset Backed Certificates Trust
 Series Russell 2004-1

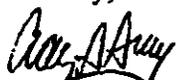
Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on December 15, 2008) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

TIERS Principal-Protected Minimum Return Trust Certificates, Series Nasdaq 2003-12, due
 January 5, 2009
 TIERS Principal-Protected Minimum Return Trust Certificates, Series Nasdaq 2003-13, due
 January 30, 2009
 TIERS Principal-Protected Minimum Return Trust Certificates, Series S&P 2003-23, due
 January 6, 2009
 TIERS Principal-Protected Minimum Return Trust Certificates, Series S&P 2003-33, due
 January 7, 2009
 TIERS Principal-Protected Minimum Return Trust Certificates, Series Russell 2004-1, due
 April 29, 2009

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,


 Craig A. Gray
 Manager, Listing Compliance

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