

1-31961

NYSE Regulation



VIA FACSIMILE AND U.S. MAIL
December 16, 2008

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

CERT PAC

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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END

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