

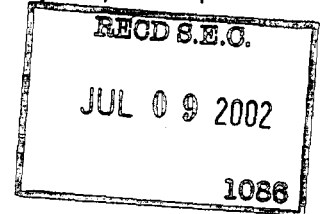
Paras Madho  
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1-16443



July 9, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED  
JUL 16 2002  
THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MSDW Structured Asset Corp., SATURNS AT&T Wireless Debenture Backed Series 2002-8 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 9, 2002. Tentative listing date – Not yet determined.

Sincerely,