



03000327

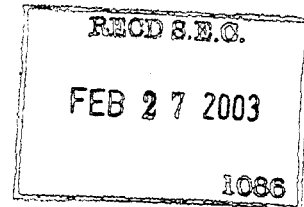


February 27, 2003

CERT NYS

1-16443

Mr. Brian Johnson
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

MAR 05 2003

**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 Aon Capital Security Backed Series 2003-3 Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 27, 2003. Tentative listing date – Not yet determined.

Sincerely,