

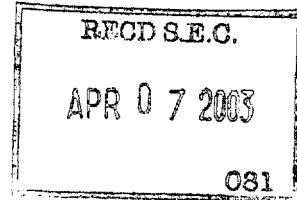


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1-13668

April 7, 2003



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

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, STRUCTURED PRODUCTS CORP., 8,783,363 Corporate-Backed Trust Securities (CorTS) Certificates, with a principal amount of \$219,584,075 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 7, 2003. Tentative listing date – April 10, 2003.

Sincerely,

PROCESSED
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THOMSON
FINANCIAL