

Feb-17-04 14:43 From-

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NYSE

February 17, 2004

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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

FEB 18 2004

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 Goldman Sachs Group, Inc. Debenture Backed Series 2004-2 Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 17, 2004. Tentative listing date – February 18, 2004.

Sincerely,