

May-11-04 15:04 From-  
Director  
Securities Operations Department

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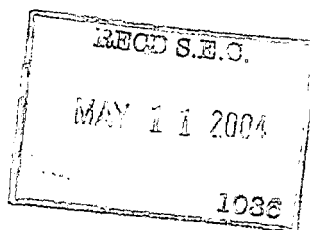
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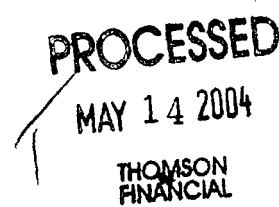
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May 11, 2004



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, MS STRUCTURED ASSET CORP., SATURNS AT&T Corp. Debenture Backed Series 2004-7 Class A Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 11, 2004. Tentative listing date – May 14, 2004.

Sincerely,