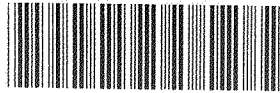


Edwin Mecabe
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10013343

December 30, 2010

CERTNYS
001-35018

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MS STRUCTURED ASSET CORP., Step Up Callable Trust Units Series 2010-05 (GS) backed by The Goldman Sachs Group, Inc. Notes and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 28, 2010. Tentative listing date – December 31, 2010.

Sincerely,