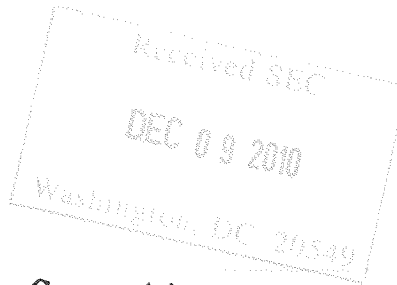




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December 9, 2010

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., Floating Rate Trust Series 2010-04 (IP) backed by International Paper Company Notes, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 19, 2010. Tentative listing date – December 10, 2010.

Sincerely,