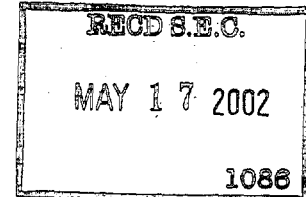


Manager
Securities Operations

20 Broad Street
New York, NY 10005

tel: 212.656.5026
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pmadho@nyse.com



May 17, 2002

Ms. Krista M. Hughes
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 Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Structured Products Corp., 2,874,285 Corporate-Backed Trust Securities (CorTS) Class A Certificates, with a principal amount of \$71,857,125 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 17, 2002. Tentative listing date - Not yet determined.

Sincerely,

A handwritten signature in cursive script that reads "Parag Mehta".

PROCESSED

MAY 21 2002

THOMSON
FINANCIAL