

*Structured Asset Trust Unit Repackagings (SATURNS)
Goodrich Corp. Debenture Backed
Series 2002-15*

Statement Date: 15-Oct-10
Payment Date: 15-Oct-10
Prior Payment: 15-Apr-10
Next Payment: 15-Apr-11
Record Date: 01-Oct-10

Administrator:

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Reporting Package Table of Contents

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|---|---|--|---|

Parties to The Transaction

Depositor: MS Structured Asset Corp
 Underwriter: Morgan Stanley Capital Services, Inc
 Rating Agency: Moody's Investors Service, Inc./Standard & Poor's, Inc.

Information is available for this issue from the following sources

Bank of America Merrill Lynch

www.etrustee.net

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WAC: 48.000000%
WAMM: 330

Grantor Trust

| Class | Original Face Value (1) | Opening Balance | Principal Payment | Principal Adj. or Loss | Negative Amortization | Closing Balance | Interest Payment (2) | Interest Adjustment | Pass-Through Rate |
|-----------|-------------------------|--------------------|--------------------|------------------------|-----------------------|--------------------|----------------------|---------------------|-------------------|
| CUSIP | | Factor per \$ 1000 | Factor per \$ 1000 | Factor per \$ 1000 | Factor per \$ 1000 | Factor per \$ 1000 | Factor per \$ 1000 | Factor per \$ 1000 | Next Rate(3) |
| UNIT | 25,015,600.00 | 25,015,600.00 | 0.00 | 0.00 | 0.00 | 25,015,600.00 | 1,000,624.00 | 0.00 | 8.0000000000% |
| 80410V206 | | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 40.000000000 | 0.000000000 | Fixed |
| Total | 25,015,600.00 | 25,015,600.00 | 0.00 | 0.00 | 0.00 | 25,015,600.00 | 1,000,624.00 | 0.00 | |

| | |
|-------------------|--------------|
| Total P&I Payment | 1,000,624.00 |
|-------------------|--------------|

Notes: (1) N denotes notional balance not included in total (2) Accrued Interest Plus/Minus Interest Adjustment Minus Deferred Interest equals Interest Payment (3) Estimated. * Denotes Controlling Class

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Interest Adjustments Summary

Shortfall Allocated to the Bonds:

| | |
|---|-------------|
| Net Prepayment Int. Shortfalls Allocated to the Bonds | 0.00 |
| Special Servicing Fees | 0.00 |
| Workout Fees | 0.00 |
| Liquidation Fees | 0.00 |
| Legal Fees | 0.00 |
| Misc. Fees & Expenses Paid by/to Servicer | 0.00 |
| Interest Paid to Servicer on Outstanding Advances | 0.00 |
| ASER Interest Advance Reduction | 0.00 |
| Interest Not Advanced (Current Period) | 0.00 |
| Recoup of Prior Advances by Servicer | 0.00 |
| Servicing Fees Paid Servicer on Loans Not Advanced | 0.00 |
| Misc. Fees & Expenses Paid by Trust | 0.00 |
| Shortfall Due to Rate Modification | 0.00 |
| Other Interest Loss | 0.00 |
| Total Shortfall Allocated to the Bonds | 0.00 |

Excess Allocated to the Bonds:

| | |
|--|-------------|
| Other Interest Proceeds Due the Bonds | 0.00 |
| Prepayment Interest Excess Due the Bonds | 0.00 |
| Interest Income | 0.00 |
| Yield Maintenance Penalties Due the Bonds | 0.00 |
| Prepayment Penalties Due the Bonds | 0.00 |
| Recovered ASER Interest Due the Bonds | 0.00 |
| Recovered Interest Due the Bonds | 0.00 |
| ARD Excess Interest | 0.00 |
| Total Excess Allocated to the Bonds | 0.00 |

Aggregate Interest Adjustment Allocated to the Bonds

| | |
|---|-------------|
| Total Excess Allocated to the Bonds | 0.00 |
| Less Total Shortfall Allocated to the Bonds | 0.00 |
| Total Interest Adjustment to the Bonds | 0.00 |

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Bond Interest Reconciliation

| Class | Accrual | | Pass Thru Rate | Accrued Certificate Interest | Deductions | | | Additions | | | | Distributable Certificate Interest (2) | Interest Payment Amount | Current Period (Shortfall)/ Recovery | Remaining Outstanding Interest Shortfalls | Credit Support | | | | | |
|-------|---------|------|----------------|------------------------------|----------------|-------------------------------|-------------------|---------------------------|------------------------------------|----------------------|-----------------------------|--|-------------------------|--------------------------------------|---|----------------|-----------------|----------|---------------------|----------|------------|
| | Method | Days | | | Allocable PPIS | Deferred & Accretion Interest | Interest Loss/Exp | Prior Int. Shortfalls Due | Int Accrual on Prior Shortfall (3) | Prepayment Penalties | Other Interest Proceeds (1) | | | | | Interest (2) | Interest Amount | Recovery | Interest Shortfalls | Original | Current(4) |
| | | | | | | | | | | | | | | | | | | | | | |
| UNIT | 30/360 | 180 | 8.0000000000% | 1,000,624.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,624.00 | 1,000,624.00 | 0.00 | 0.00 | NA | NA | | | | |
| | | | | 1,000,624.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,624.00 | 1,000,624.00 | 0.00 | 0.00 | | | | | | |

(1) Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

(2) Accrued - Deductions + Additions Interest

(3) Includes interest accrued on outstanding Interest Shortfalls and/or Loss Allocations. Where applicable.

(4) Determined as follows: (A) the ending balance of all the classes less (B) the sum of (i) the ending balance of the class and (ii) the ending balance of all classes which are not subordinate to the class divided by (A).

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Other Related Information

Swap Information

| Swap Receipts | Swap Amount Received | Next Swap Rate |
|----------------------|-----------------------------|-----------------------|
| None | 0.00 | 0.00% |

| |
|--|
| |
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Other Related Information

The underlying security issuer or guarantor, as applicable, is subject to the informational requirements of the Exchange Act. The underlying security issuer or guarantor, as applicable, currently files reports, proxy statements and other information with the SEC. Those periodic reports, current reports and other reports and other information can be inspected and copied at the public reference facilities maintained by the SEC at Room 1024, 450 Fifth Street, N.W., Washington, D.C. 20549, at prescribed rates. The SEC also maintains a website on the internet at <http://www.sec.gov> at which users can view and download copies of reports, proxy, information statements and other information filed electronically. In addition, those reports and other information may also be obtained from the underlying security issuer by making a request to the underlying security issuer.

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Rating Information

| Class | CUSIP | Original Ratings | | | Rating Change/Change Date(1) | | | | |
|-------|-----------|------------------|---------|-----|------------------------------|---------|---------|------|---------|
| | | Fitch | Moody's | S&P | Fitch | Moody's | S&P | | |
| UNIT | 80410V206 | | Baa3 | BBB | | Baa2 | 8/11/07 | BBB+ | 7/23/08 |

NR - Designates that the class was not rated by the rating agency.

(1) Changed ratings provided on this report are based on information provided by the applicable rating agency via electronic transmission. It shall be understood that this transmission will generally have been provided to Bank of America within 30 days of the payment date listed on this statement. Because ratings may have changed during the 30 day window, or may not be being provided by the rating agency in an electronic format and therefore not being updated on this report, Bank of America recommends that investors obtain current rating information directly from the rating agency.

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Realized Loss Detail

| Period | Disclosure Control # | Appraisal Date | Appraisal Value | Beginning Scheduled Balance | Gross Proceeds | Gross Proceeds as a % of Sched. Balance | Aggregate Liquidation Expenses * | Net Liquidation Proceeds | Net Proceeds as a % of Sched. Balance | Realized Loss |
|----------------------|----------------------|----------------|-----------------|-----------------------------|----------------|---|----------------------------------|--------------------------|---------------------------------------|---------------|
| | | | | | | | | | | |
| Current Total | | | | | | | | | | |
| Cumulative | | | | | | | | | | |

* Aggregate liquidation expenses also include outstanding P&I advances and unpaid servicing fees, unpaid trustee fees, etc..