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# Structured Asset Trust Unit Repackagings (SATURNS) General Electric Capital Corporation Debenture Backed Series 2002-14

Statement Date:	15-Mar-11
Payment Date:	15-Mar-11
Prior Payment:	15-Sep-10
Next Payment:	15-Sep-11
Record Date:	01-Mar-11

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		Parties to The Trans	saction		
		Depositor: MS Structured			
		Underwriter: Morgan Stanley C			
		Rating Agency: Moody's Investors Service	e, Inc./Standard & Poor's, Inc.		
		Information is available for this issue fron	1 the following sources		
	Bank of America Me			w.etrustee.net	
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40.230000%

WAC:

# Structured Asset Trust Unit Repackagings (SATURNS) General Electric Capital Corporation Debenture Backed Series 2002-14

Statement Date:15-Mar-11Payment Date:15-Mar-11Prior Payment:15-Sep-10Next Payment:15-Sep-11Record Date:01-Mar-11

### **Grantor Trust**

	Original	Opening	Principal	Principal	Negative	Closing	Interest	Interest	Pass-Through
Class	Face Value (1)	Balance	Payment	Adj. or Loss	Amortization	Balance	Payment (2)	Adjustment	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)
A UNIT 80410Y200	25,000,000.00	25,000,000.00 1000.00000000	0.00 0.000000000	0.00 0.000000000	0.00	25,000,000.00 1000.00000000	750,000.00 30.00000000	0.00 0.000000000	6.0000000000% Fixed
B UNIT 80410YAA9	25,000,000.00 N	25,000,000.00 1000.00000000	0.00 0.000000000	0.00 0.000000000	0.00 0.000000000	25,000,000.00 1000.00000000	88,125.00 3.525000000	0.00 0.000000000	0.7050000000% Fixed
Total	25,000,000.00	25,000,000.00	0.00	0.00	0.00	25,000,000.00	838,125.00	0.00	

Total P&I Payment 838,125.00

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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### Cash Reconciliation Summary

Interest Summary	Princip	al Summary	Servicing Fee Summary					
Current Scheduled Interest	838,125.00	Scheduled Principal:			Current Servicing Fees			0.00
Less Deferred Interest	0.00	Current Scheduled Principal		0.00	Plus Fees Advanced for PPIS		0.00	
Less PPIS Reducing Scheduled Int	0.00	Advanced Scheduled Principal		0.00	Less Reduction for PPIS			0.00
Plus Gross Advance Interest Less ASER Interest Adv Reduction	0.00	Scheduled Principal		0.00	Plus Delinquent Servicing Fees			
Interest Not Advanced (Current Period)	0.00	Unscheduled Principal:						0.00
Less Other Adjustment	0.00 0.00	Curtailments		0.00	Total Servicing Fees			0.00
Total	838,125.00	Prepayments in Full		0.00				
Unscheduled Interest:	050,125.00	Liquidation Proceeds		0.00				
Prepayment Penalties	0.00	Repurchase Proceeds		0.00				
Yield Maintenance Penalties	0.00	Other Principal Proceeds		0.00				
Other Interest Proceeds	0.00	Total Unscheduled Principal		0.00				
Total	0.00	Remittance Principal		0.00				
Less Fee Paid To Servicer	0.00	Remittance P&I Due Trust		838,125.00				
Less Fee Strips Paid by Servicer	0.00	Remittance P&I Due Certs		838,125.00				
Less Fees & Expenses Paid By/To Servicer		Remittance P&I Due Certs						
Special Servicing Fees	0.00	Pool Bal	ance Summary	ummary PPIS Summ				
Workout Fees	0.00		Balance	Count	Gross PPIS			0.00
Liquidation Fees	0.00				Reduced by PPIE			0.00
Interest Due Serv on Advances	0.00	Beginning Pool	25,000,000.00	2	Reduced by Shortfalls in Fees			0.00
Recoup of Prior Advances	0.00	Scheduled Principal	0.00	0	Reduced by Other Amounts		0.00	
Misc. Fees & Expenses	0.00	Unscheduled Principal	0.00	0	PPIS Reducing Scheduled Interest		0.00	
	0.00	Deferred Interest	0.00		PPIS Reducing Servicing Fee	31		0.00
Total Unscheduled Fees & Expenses	0.00	Liquidations	0.00	0				
Total Interest Due Trust	838,125.00	Repurchases	0.00	0	PPIS Due Certificate			0.00
Less Fees & Expenses Paid By/To Trust		Fudine Deel	25 000 000 00	2	Advance Summa	ry (Advance Ma	de by S	ervicer)
Trustee Fee	0.00	Ending Pool	25,000,000.00	2		Princip	al	Interest
Fee Strips	0.00				Prior Outstanding		0.00	0.00
Misc. Fees	0.00				5			
Interest Reserve Withholding	0.00				Plus Current Period		0.00	0.00
Plus Interest Reserve Deposit	0.00				Less Recovered		0.00	0.00
Total	0.00				Less Non Recovered		0.00	0.00
Total Interest Due Certs	838,125.00				Ending Outstanding		0.00	0.00

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### **Bond Interest Reconciliation**

					Deductions			Add	tions					Remaining		
	Accrual	Pass	Accrued		Deferred &	_	Prior	Int Accrual	Prepay-	Other	Distributable	Interest	Current Period (Shortfall)/	Outstanding	Credit	Support
Class	Method Days	Thru Rate	Certificate Interest	Allocable PPIS	Accretion	Interest Loss/Exp	Int. Short- falls Due	on Prior Shortfall (3)	ment Penalties	Interest Proceeds (1)	Certificate Interest (2)	Payment Amount	Recovery	Interest Shortfalls	Original	Current(4)
A UNIT	30/360 180	6.000000000%	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750,000.00	750,000.00	0.00	0.00	NA	NA
B UNIT	30/360 180	0.7050000000%	88,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,125.00	88,125.00	0.00	0.00	NA	NA
			838,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	838,125.00	838,125.00	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 Receipents	Swap Amount Received	Next Swap Rate
None	0.00	0.00%
L		



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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**

			Original Ratings			Rating Change/Cl	nange Date(1)	te(1)		
Class	CUSIP	Fitch	Moody's	S&P	Fitch	Moody's S&P				
A UNIT	80410Y200		Aaa	AAA		Aa2	4/8/09	AA+	3/30/09	
B UNIT	80410YAA9		Aaa	AAA		Aa2	4/8/09	AA+	3/30/09	

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..

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#### Disclaimer

On December 30, 2010, substantially all of the Global Securities Solutions securitization trust administration business of Bank of America, N.A. and its affiliates (collectively, "Bank of America") located in the United States, the United Kingdom and Ireland was acquired by the corporate trust division of U.S. Bank National Association and its affiliates (collectively, "U.S. Bank"). As a result of the acquisition, substantially all of the relationships of the Global Securities Solutions securitization trust administration business are being administered by U.S. Bank, with transitional assistance from Bank of America. The securitization trust administration functions and roles that are being transitioned include, but are not limited to, Bank of America's roles and duties as trustee, securities administrator, paying agent, collateral agent, custodian, security registrar, calculation agent and depositary. Succession by U.S. Bank of securitization trust administration roles from Bank of America shall be subject to satisfaction of any applicable requirements or conditions set forth in the applicable agreements. During the transition period, until further notice is provided, all communications and any other ongoing activities regarding the securitization trust administration business should continue to be made through your current Bank of America contacts. Should you have any questions in relation to either this notice or the servicing of your account, please contact Global Securities Solutions Team@globalsecuritiessolutions.com.