

540 W. Madison Street, Suite 1800

Goldman Sachs Group Inc. Debenture Backed Series 2004-2

Structured Asset Trust Unit Repackagings (SATURNS)

Revised Date: 26-Aug-11 Payment Date: 15-Feb-06 Prior Payment: 15-Aug-05 15-Aug-06 Next Payment: Record Date: 10-Feb-06

Administrator:

Issue Id:

Name:

Monthly Data File

USA

Chicago, IL 60661

Thais Hayum 312.904.8944 thais.hayum@bankofamerica.com

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Closing Date: 11-Feb-04 First Payment Date: 15-Aug-04 Rated Final Payment: Date: 15-Feb-33

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



WAC: 6.106667% WAMM: 340 Revised Date: 26-Aug-11
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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 80411U207	60,000,000.00	60,000,000.00 1000.000000000	0.00	0.00	0.00	60,000,000.00 1000.000000000	1,725,000.00 28.750000000	0.00	5.7500000000% Fixed
B UNIT 80411UAA6	2,925,000.00 N	2,925,000.00 1000.000000000	0.00	0.00	0.00	2,925,000.00 1000.000000000	107,000.00 36.581196581	0.00	0.0000000000%
Total	60,000,000.00	60,000,000.00	0.00	0.00	0.00	60,000,000.00	1,832,000.00	0.00	

Total P&I Payment 1,832,000.00



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Cash Reconciliation Summary

Interest Summary	
Current Scheduled Interest	1,832,000.00
Less Deferred Interest	0.00
Less PPIS Reducing Scheduled Int	0.00
Plus Gross Advance Interest	0.00
Less ASER Interest Adv Reduction	0.00
Interest Not Advanced (Current Period)	0.00
Less Modification Shortfall Amount	0.00
Less Other Adjustment	0.00
Total	1,832,000.00
Unscheduled Interest:	
Prepayment Penalties	0.00
Yield Maintenance Penalties	0.00
Other Interest Proceeds	0.0
Total	0.00
Less Fee Paid To Servicer	0.00
Less Fee Strips Paid by Servicer	0.0
Less Fees & Expenses Paid By/To Servicer	
Special Servicing Fees	0.0
Workout Fees	0.0
Liquidation Fees	0.0
Interest Due Serv on Advances	0.00
Recoup of Prior Advances	0.0
Misc. Fees & Expenses	0.0
•	0.0
Total Unscheduled Fees & Expenses	0.0
Total Interest Due Trust	1,832,000.00
Less Fees & Expenses Paid By/To Trust	
Trustee Fee	0.00
Fee Strips	0.0
Misc. Fees	0.0
Interest Reserve Withholding	0.0
Plus Interest Reserve Deposit	0.0
Total	0.0
Total Interest Due Certs	1,832,000.00

Principal Summary						
Scheduled Principal:						
Current Scheduled Principal	0.00					
Advanced Scheduled Principal	0.00					
Scheduled Principal	0.00					
Unscheduled Principal:						
Curtailments	0.00					
Prepayments in Full	0.00					
Liquidation Proceeds	0.00					
Repurchase Proceeds	0.00					
Other Principal Proceeds	0.00					
Total Unscheduled Principal	0.00					
Remittance Principal	0.00					
Remittance P&I Due Trust	1,832,000.00					
Remittance P&I Due Certs	1,832,000.00					

Pool Balance Summary							
	Balance	Count					
Beginning Pool	60,000,000.00	1					
Scheduled Principal	0.00	0					
Unscheduled Principal	0.00	0					
Deferred Interest	0.00						
Liquidations	0.00	0					
Repurchases	0.00	0					
Ending Pool	60,000,000.00	1					

Servicing Fee Summary						
Current Servicing Fees	0.00					
Plus Fees Advanced for PPIS	0.00					
Less Reduction for PPIS	0.00					
Plus Delinquent Servicing Fees	0.00					
Total Servicing Fees	0.00					

PPIS Summa	ry
Gross PPIS	0.00
Reduced by PPIE	0.00
Reduced by Shortfalls in Fees	0.00
Reduced by Other Amounts	0.00
PPIS Reducing Scheduled Interest	0.00
PPIS Reducing Servicing Fee	0.00

PPIS Due Certificate

Advance Summary (Advance Made by Servicer)							
	Principal	Interest					
Prior Outstanding	0.00	0.00					
Plus Current Period	0.00	0.00					
Less Recovered	0.00	0.00					
Less Non Recovered	0.00	0.00					
Ending Outstanding	0.00	0.00					

0.00



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Bond Interest Reconciliation

					Deductions			Addi	itions					Remaining		
	Accrual	Pass Thru	Accrued Certificate	Allocable	Deferred & Accretion	Interest	Prior Int. Short-	Int Accrual on Prior	Prepay- ment	Other Interest	Distributable Certificate	Interest Payment	Current Period (Shortfall)/	Outstanding Interest	Credit !	Support
Class	Method Days	Rate	Interest	PPIS	Interest	Loss/Exp	falls Due	Shortfall (3)	Penalties	Proceeds (1)	Interest (2)	Amount	Recovery	Shortfalls	Original	Current(4)
A UNIT	30/360 180	5.75000000000%	1,725,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,725,000.00	1,725,000.00	0.00	0.00	NA	NA
B UNIT	30/360 180	0.00000000000%	107,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,000.00	107,000.00	0.00	0.00	NA	NA
								0.00								
			1,832,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,832,000.00	1,832,000.00	0.00	0.00	ĺ	

⁽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 Recipients	Swap Amount Received	Next Swap Rate
Series 2004-2	0.00	0.0000%

Underlying Information

Name	Goldman Sachs Group, Inc. 6.125% Debentures due February 15, 2033
Cusip	38141GCU6
Balance	\$60,000,000.00
Current Rate	6.125%
Next Rate	6.125%
Amount Received	\$1,837,500.00
Ratings Moody/S&P/Fitch	Aa3/A+/AA-



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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		Current Ratings/As of Date(1)				
Class	CUSIP	Fitch	Moody's	S&P	Fitch	Moody's	S&P		
A UNIT	80411U207	NR	Aa3	A+		Aa3 2/20/04	A+ 2/11/04		
B UNIT	80411UAA6	NR	Aa3	A+		Aa3 2/20/04	A+ 2/11/04		

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

⁽¹⁾ Current 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 US Bank 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 provided by the rating agency in an electronic format and therefore not being updated on this report, US Bank 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	Scheduled Balance	Gross Proceeds	as a % of Sched. Balance	Aggregate Liquidation Expenses *	Liquidation Proceeds	as a % of Sched. Balance	Realized Loss
	Γ									
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 the applicable Transaction Manager.