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Structured Asset Trust Unit Repackagings (SATURNS) Goldman Sachs Group Inc. Debenture Backed Series 2004-2

Revised Date:26-Aug-11Payment Date:17-Aug-09Prior Payment:17-Feb-09Next Payment:16-Feb-10Record Date:12-Aug-09

Reporting Package Table of Contents

Issue Id: Monthly Data File Name:	SAT00402 SAT00402_200908_3.ZIP	Statements to Certificateholders Cash Reconciliation Summary Bond Interest Reconciliation Other Related Information Rating Information Realized Loss Detail US Bank Disclaimer	Page(s) Page 2 Page 3 Page 4 Page 5 Page 6 Page 7 Page 8 Page 9	Closing Date: First Payment Date: Rated Final Payment:	11-Feb-04 15-Aug-04 Date: 15-Feb-33
		Parties to The Transaction			
		Depositor: MS Structured Asset Corp Underwriter: Morgan Stanley Capital Servic Rating Agency: Moody's Investors Service, Inc./Stand	ces, Inc		
	Bank of America Me	Information is available for this issue from the followin errill Lynch		.etrustee.net	



6.106667%

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Structured Asset Trust Unit Repackagings (SATURNS) Goldman Sachs Group Inc. Debenture Backed

Series 2004-2

26-Aug-11 Revised Date: Payment Date: 17-Aug-09 17-Feb-09 Prior Payment: Next Payment: 16-Feb-10 Record Date: 12-Aug-09

WAC: WAMM:

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 1000.00000000	0.00 0.000000000	0.00	0.00 0.000000000	60,000,000.00 1000.000000000	1,725,000.00 28.75000000	0.00 0.000000000	5.7500000000% Fixed
B UNIT 80411UAA6	2,925,000.00 N	2,925,000.00 1000.000000000	0.00 0.000000000	0.00 0.000000000	0.00 0.000000000	2,925,000.00 1000.00000000	107,000.00 36.581196581	0.00 0.000000000	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

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		Principa	Servicing Fee Summary					
Current Scheduled Interest Less Deferred Interest	1,832,000.00 0.00	Scheduled Principal:			Current Servicing Fees			0.00
Less PPIS Reducing Scheduled Int	0.00	Current Scheduled Principal	Current Scheduled Principal 0.00					0.00
Plus Gross Advance Interest	0.00	Advanced Scheduled Principal		0.00	Plus Fees Advanced for PPIS Less Reduction for PPIS			
Less ASER Interest Adv Reduction	0.00	Scheduled Principal		0.00				0.00
Interest Not Advanced (Current Period)	0.00	Unscheduled Principal:		0.00	Plus Delinquent Servicing Fees			0.00
Less Modification Shortfall Amount	0.00	Curtailments		0.00	Total Servicing Fees			0.00
Less Other Adjustment	0.00	Prepayments in Full		0.00				
Total	1,832,000.00	Liquidation Proceeds						
Unscheduled Interest:		1		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	Remittance P&I Due Trust 1,832,000.00					
Less Fee Strips Paid by Servicer	0.00	Remittance P&I Due Certs 1,832,000.00						
Less Fees & Expenses Paid By/To Servicer		Remittance P&I Due Certs	1,0	352,000.00				
Special Servicing Fees	0.00	Pool Bala	nce Summary		PPIS Summary			
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	60,000,000.00	1	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		0.00	
Total Unscheduled Fees & Expenses	0.00	Liquidations	0.00	0				
Total Interest Due Trust	1,832,000.00	Repurchases	0.00	0	PPIS Due Certificate			0.00
Less Fees & Expenses Paid By/To Trust		-			Advance Summa	ry (Advance M	Iade by S	ervicer)
Trustee Fee	0.00	Ending Pool	60,000,000.00	1		Prin	cipal	Interest
Fee Strips	0.00				Di Osta li		0.00	0.02
Misc. Fees	0.00			ļ	Prior Outstanding		0.00	0.00
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	1,832,000.00				Ending Outstanding		0.00	0.00

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					Deductions			Add	itions					Remaining		
	Accrual	Pass	Accrued	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	5.750000000%	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	0.000000000%	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
L			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		

Bond Interest Reconciliation

(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	A1/A/A+



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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+		A1 12/23/08	A 12/31/08
B UNIT	80411UAA6	NR	Aa3	A+		A1 12/23/08	A 12/31/08

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	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 the applicable Transaction Manager.