

# SECURITIES AND EXCHANGE COMMISSION

## FORM 8-K/A

Current report filing [amend]

Filing Date: **2006-08-03** | Period of Report: **2006-07-17**  
SEC Accession No. **0001136999-06-000838**

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### FILER

#### **MS STRUCTURED SATURNS SERIES 2002-5**

CIK: **1172794** | IRS No.: **134026700** | State of Incorporation: **DE**  
Type: **8-K/A** | Act: **34** | File No.: **001-16443-09** | Film No.: **061001145**  
SIC: **6189** Asset-backed securities

Business Address  
**1585 BROADWAY**  
**NEW YORK NY 10036**

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K\A

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) July 17, 2006

MS Structured Asset Corp. (Issuer in Respect of SATURNS Trust No. 2002-5)  
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	001-16443 File Number)	13-4026700 (IRS Employer Identification No.)
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1585 Broadway, New York, New York 10036  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code 212-761-2520

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K\A filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Section 8 - Other Events**

**Item 8.01. Other Events.**

This current report on Form 8-K\A relates to the semi annual distribution reported to the holders of SATURNS Trust No. 2002-5, which was made on July 17, 2006.

**Section 9 - Financial Statements and Exhibits**

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits

(Exhibit No. Description)

99.1 Semi-Annual distribution report pursuant to the Trust Agreement for the distribution on July 17, 2006.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

By: /s/ Russell Goldenberg  
Russell Goldenberg  
Group Senior Vice President

Date: August 3, 2006

[REDACTED]  
[REDACTED] 7989  
[REDACTED] or  
[REDACTED] as  
[REDACTED] IS

subject to the  
international  
requirements of the  
of Act. The  
underlying security  
structure guarantor,  
as applicable,  
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