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SG STRUCTURED PRODUCTS, INC.

18.00% Tempo RECONVSSM Series 2007-317 due April 30, 2008

Payments under the Tempo ReConvs linked to the performance of the common stock of
CIT Group Inc.

Payment of all amounts due and payable or deliverable under the Tempo ReConvs is
irrevocably and unconditionally guaranteed pursuant to
a Guarantee issued by

SOCIÉTÉ GÉNÉRALE, NEW YORK BRANCH

Payment on the Maturity Date:

Subject to the provisions of the Product Supplement, on the Maturity Date, for each \$1,000 Notional Amount of the Tempo ReConvs that you hold, you will receive any unpaid Coupon accrued at the Coupon Rate and either:

- the Physical Delivery Amount (or the Cash Equivalent, as described in the Product Supplement) if:
 - the Closing Price (as defined in the Product Supplement) of the Reference Share on any Scheduled Trading Day (as defined in the Product Supplement) from and including the Pricing Date to and including the Valuation Date is less than the Limit Price; AND
 - the Closing Price of the Reference Share on the Valuation Date is less than the Initial Share Price, OR
- otherwise, an amount in cash equal to \$1,000.

The Tempo ReConvs will be automatically redeemed, in whole but not in part, on a Call Date if the Closing Price of the Reference Share on the related Observation Date is equal to or greater than the Initial Share Price. If the Tempo ReConvs are so early redeemed, you will receive on the Call Date, for each \$1,000 Notional Amount of Tempo ReConvs that you hold, an amount in cash equal to (i) \$1,000; *plus* (ii) the accrued Coupon calculated at the Early Redemption Coupon Rate from, and including, the Issue Date to, but excluding, the applicable Call Date; *minus* (iii) an amount equal to the Coupon payments that were paid to you on the Coupon Payment Date(s) prior to the applicable Call Date.

Terms:

- Reference Share:** One share of common stock of CIT Group Inc. (the "Reference Issuer")
- Exchange:** The New York Stock Exchange (Ticker: CIT)
- Aggregate Notional Amount:** \$- (Maximum \$10,000,000)
- Notional Amount per Tempo ReConv Note:** \$1,000
- Pricing Date:** October 26, 2007
- Issue Date:** October 31, 2007
- Coupon Rate:** 18.00% per annum (\$45.00 coupon per \$1,000 Notional Amount payable on each Coupon Payment Date)
- Coupon Payment Dates:** Each of January 31, 2008, and the Maturity Date
- Call Date:** The first Coupon Payment Date
- Observation Date:** January 25, 2007, being four Business Days prior to the Call Date
- Early Redemption Coupon Rate:** 18.00% per annum, which is equal to the Coupon Rate
- Maturity Date:** April 30, 2008
- Issue Price:** \$1,000 per \$1,000 Notional Amount of Tempo ReConvs
- Denomination:** \$1,000 (and integral multiples thereof)
- Minimum Investment Amount/Minimum Holding:** \$5,000 for taxable accounts and \$2,000 for retirement accounts
- Initial Share Price:** \$-, which is equal to the Closing Price of the Reference Share on the Pricing Date.
- Limit Price:** \$- which equals 80.00% of the Initial Share Price
- Physical Delivery Amount:** For each Denomination, - Reference Shares plus an amount in cash equal to the product of - (representing fractional shares) and the Final Share Price
- Valuation Date:** April 24, 2008

CAPITALIZED TERMS USED BUT NOT OTHERWISE DEFINED HEREIN HAVE THE MEANINGS ASCRIBED TO SUCH TERMS IN THE PRODUCT SUPPLEMENT.

Marketing Period: October 4, 2007 to October 26, 2007, subject to earlier closure at the discretion of the Issuer.

CUSIP: 78423A GK2

The Tempo ReConvs will be assigned a rating of "Prime-1" by Moody's Investors Service Limited ("Moody's"). This rating represents Moody's assessment of the creditworthiness of Société Générale, New York Branch and is not indicative of the market risk associated with the Tempo ReConvs or the Reference Share.

The Tempo ReConvs involve risks not associated with an investment in ordinary debt securities. See "Risk Factors" beginning on pg. 29 of the accompanying Product Supplement and on pg. 8 of the accompanying Offering Memorandum, and "Selected Risk Considerations" on pg. PS-1 of this Pricing Supplement.

THE TEMPO RECONVS AND THE SOCIÉTÉ GÉNÉRALE, NEW YORK BRANCH GUARANTEE (THE "GUARANTEE") HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT") OR ANY STATE SECURITIES LAWS. THE TEMPO RECONVS ARE BEING OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION CONTAINED IN SECTION 3(a)(2) OF THE SECURITIES ACT.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION (THE "SEC") NOR ANY STATE SECURITIES COMMISSION OR REGULATORY AUTHORITY HAS APPROVED OR DISAPPROVED OF THE TEMPO RECONVS OR THE GUARANTEE OR PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PRICING SUPPLEMENT AND ACCOMPANYING PRODUCT SUPPLEMENT AND OFFERING MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE IN THE UNITED STATES. UNDER NO CIRCUMSTANCES SHALL THIS PRICING SUPPLEMENT, ACCOMPANYING PRODUCT SUPPLEMENT AND OFFERING MEMORANDUM CONSTITUTE AN OFFER TO SELL OR A SOLICITATION OF AN OFFER TO BUY, NOR SHALL THERE BE ANY SALE OF THESE TEMPO RECONVS OR THE GUARANTEE, IN ANY JURISDICTION IN WHICH SUCH OFFER, SOLICITATION OR SALE WOULD BE UNLAWFUL PRIOR TO QUALIFICATION UNDER THE SECURITIES LAWS OF ANY SUCH JURISDICTION.

THE TEMPO RECONVS CONSTITUTE UNCONDITIONAL LIABILITIES OF THE ISSUER, AND THE GUARANTEE CONSTITUTES AN UNCONDITIONAL OBLIGATION OF THE GUARANTOR. THE TEMPO RECONVS AND THE GUARANTEE ARE NOT INSURED OR GUARANTEED BY THE FEDERAL DEPOSIT INSURANCE CORPORATION, THE BANK INSURANCE FUND OR ANY U.S. OR FRENCH GOVERNMENTAL OR DEPOSIT INSURANCE AGENCY.

The Issuer reserves the right to withdraw, cancel or modify the offer and to reject orders in whole or in part. The Tempo ReConvs are expected to be delivered through the facilities of The Depository Trust Company on or about October 31, 2007.



Dated October 4, 2007



Information contained in this Preliminary Pricing Supplement is subject to completion and amendment. No registration statement relating to these securities has been filed with the Securities and Exchange Commission. These securities are being offered pursuant to an exemption from the registration requirements of the United States Securities Act of 1933, as amended. This Preliminary Pricing Supplement shall not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities in any jurisdiction where such offer, solicitation or sale would be unlawful prior to qualification under the securities laws of any such jurisdiction.

In making your investment decision, you should rely only on the information contained or incorporated by reference in this Pricing Supplement, the Product Supplement and the Offering Memorandum, copies of which you have previously received or are delivered herewith. Additional copies of this Pricing Supplement, the Product Supplement and the Offering Memorandum are available from us, at no cost to you, and you should read each of these documents carefully prior to investing in the Tempo ReConvs. Except as set forth in this Pricing Supplement, no person is authorized to give any information or make a representation regarding the Tempo ReConvs and, if given or made, such information or representation must not be relied on.

No assurance can be given as to the accuracy or completeness of the information contained in this Pricing Supplement with respect to the Reference Share or the Reference Issuer, and the Trustee, SG Structured Products, Inc., Société Générale, New York Branch, Société Générale and each of their respective affiliates expressly disclaim any responsibility therefor. The contents of this Pricing Supplement are not to be construed as legal, business or tax advice. The Tempo ReConvs described in this Pricing Supplement, the Product Supplement and the Offering Memorandum are not appropriate for all investors, and involve important legal and tax consequences and investment risks, which should be discussed with your professional advisors. You should be aware that the laws of certain jurisdictions (including laws that require brokers to ensure that investments are suitable for their customers) may limit the availability of Tempo ReConvs in those jurisdictions.

We are offering to sell, and are seeking offers to buy, the Tempo ReConvs only in jurisdictions where offers and sales are permitted. This Pricing Supplement, the Product Supplement and the Offering Memorandum do not constitute an offer to sell, or a solicitation of an offer to buy, any Tempo ReConvs by any person in any jurisdiction in which it is unlawful for such person to make such an offer or solicitation.

Neither the delivery of this Pricing Supplement nor any sale made hereunder implies that there has been no change in our or our affiliates' affairs or that the information in this Pricing Supplement is correct as of any date after the date hereof.

You must (i) comply with all applicable laws and regulations in force in any jurisdiction in connection with the possession or distribution of this Pricing Supplement, the Product Supplement and the related Offering Memorandum and the purchase, offer or sale of the Tempo ReConvs and (ii) obtain any consent, approval or permission required to be obtained by you for the purchase, offer or sale by you of the Tempo ReConvs under the laws and regulations applicable to you in force in any jurisdiction to which you are subject or in which you make such purchases, offers or sales; neither we, Société Générale, Société Générale, New York Branch or any of our or their affiliates shall have any responsibility therefor. In this Pricing Supplement, "we," "us" and "our" refer to SG Structured Products, Inc., unless the context requires otherwise.

Selected Risk Considerations

An investment in the Tempo ReConvs involves significant risks.

- The Tempo ReConvs are generally riskier than ordinary debt securities.
- Your investment in the Tempo ReConvs may result in a loss of the Notional Amount.
- Your return on the Tempo ReConvs is limited to the Notional Amount plus Coupon payments regardless of any appreciation in the value of the Reference Share.
- If the Tempo ReConvs are redeemed early, you will not be entitled to any payments (including Coupon payments that would otherwise be due and payable) after the applicable Call Date.

These and other risks are explained in more detail in the accompanying Product Supplement and the accompanying Offering Memorandum under "Risk Factors."

HYPOTHETICAL PAYMENTS ON THE TEMPO RECONVS

The following examples illustrate the payment due on the Maturity Date or the Early Redemption Date, as applicable, on a \$1,000 investment in the Tempo ReConvs for a range of hypothetical Final Share Prices, depending on whether the Closing Price of the Reference Share on any Scheduled Trading Day during the Relevant Period has or has not decreased below the Limit Price.

The hypothetical examples are based on the following values:

- Issue Price: \$1,000
- Notional Amount: \$1,000
- Initial Share Price: \$41.05
- Limit Price: \$30.79
- Coupon Rate: 18.00% per annum
- Early Redemption Coupon Rate: 18.00% per annum

TABLE 1: This table shows the amount payable on the Maturity Date and the value of the total payments made over the term of the Tempo ReConvs on a hypothetical \$1,000 investment, if the Closing Price of the Reference Share *has not* decreased below the Limit Price *on any Scheduled Trading Day* during the Relevant Period, and the Tempo ReConvs were not redeemed early. Consequently, the payment on the Maturity Date in each of these examples would be \$1,000 paid in cash.

Hypothetical Final Share Price	Value of payment on the Maturity Date ¹	Total Coupon payments per Tempo ReConv ²	Value of total payments per Tempo ReConv
\$81.35	\$1,000.00	\$90.00	\$1,090.00
\$73.29	\$1,000.00	\$90.00	\$1,090.00
\$65.23	\$1,000.00	\$90.00	\$1,090.00
\$57.17	\$1,000.00	\$90.00	\$1,090.00
\$49.11	\$1,000.00	\$90.00	\$1,090.00
\$41.05	\$1,000.00	\$90.00	\$1,090.00
\$39.00	\$1,000.00	\$90.00	\$1,090.00
\$36.95	\$1,000.00	\$90.00	\$1,090.00
\$34.89	\$1,000.00	\$90.00	\$1,090.00
\$32.84	\$1,000.00	\$90.00	\$1,090.00
\$30.79	\$1,000.00	\$90.00	\$1,090.00

TABLE 2: This table shows the value of the amount payable or deliverable on the Maturity Date and the value of the total amounts payable and deliverable over the term of the Tempo ReConvs on a hypothetical \$1,000 investment if the Closing Price of the Reference Share *has* decreased below the Limit Price *on any Scheduled Trading Day* during the Relevant Period, and the Tempo ReConvs were not redeemed early. Consequently, in cases where the Final Share Price is less than the Initial Share Price, the payment on the Maturity Date would be made by the delivery of a number of Reference Shares equal to the Physical Delivery Amount (or the Cash Equivalent as described in the Product Supplement if a Physical Delivery Disruption Event occurs).

Hypothetical Final Share Price	Value of payment on the Maturity Date ³	Total Coupon payments per Tempo ReConv ⁴	Value of total payments per Tempo ReConv
\$81.35	\$1,000.00	\$90.00	\$1,090.00
\$73.29	\$1,000.00	\$90.00	\$1,090.00
\$65.23	\$1,000.00	\$90.00	\$1,090.00
\$57.17	\$1,000.00	\$90.00	\$1,090.00
\$49.11	\$1,000.00	\$90.00	\$1,090.00
\$41.05	\$1,000.00	\$90.00	\$1,090.00
\$32.99	\$803.65	\$90.00	\$893.65
\$24.93	\$607.31	\$90.00	\$697.31
\$16.87	\$410.96	\$90.00	\$500.96
\$8.81	\$214.62	\$90.00	\$304.62
\$0.75	\$18.27	\$90.00	\$108.27

¹ Does not include Coupon payment on Maturity Date.

² Includes Coupon payment on Maturity Date.

³ Does not include Coupon payment on Maturity Date.

⁴ Includes Coupon payment on Maturity Date.

TABLE 3: This table shows the payments due on the Call Date and the total payments due over the term of the Tempo ReConvs (up to and including such Call Date) on a hypothetical \$1,000 investment, in the event that the Closing Price of the Reference Share is equal to or greater than the Initial Share Price on the Observation Date.

Call Date	Total Coupon payments to Holder as of Call Date	Payment on Call Date	Value of total payments per Tempo ReConv
	\$45.00	\$1,000.00	\$1,045.00

The Tempo ReConvs will be automatically redeemed, in whole but not in part, on a Call Date if the Closing Price of the Reference Share on the related Observation Date is equal to or greater than the Initial Share Price. If the Tempo ReConvs are so early redeemed, you will receive on such Call Date, for each \$1,000 Notional Amount of Tempo ReConvs that you hold, an amount in cash equal to (i) \$1,000; *plus* (ii) the accrued Coupon calculated at the Early Redemption Coupon Rate from, and including, the Issue Date to, but excluding, such Call Date; *minus* (iii) an amount equal to the Coupon payments that were paid to you on the Coupon Payment Date(s) prior to such Call Date.

Because the trading price of the Reference Share may be subject to significant fluctuation over the term of the Tempo ReConvs, it is not possible to present a chart or table illustrating the complete range of possible payouts on the Maturity Date. The examples of the hypothetical payout calculations above are intended to illustrate how the amount payable to you under the Tempo ReConvs will depend on (a) whether the Closing Price of the Reference Share falls below the Limit Price during the Relevant Period, (b) whether the Final Share Price is less than the Initial Share Price on the Valuation Date and (c) whether the Closing Price of the Reference Share is equal to or greater than the Initial Share Price on any Observation Date.

You can review the historical prices of the Reference Share in the section of this Pricing Supplement called “*CIT Group Inc.—Historical Information.*” The historical performance of the Reference Share included in this Pricing Supplement should not be taken as an indication of the future performance of the Reference Share during the term of the Tempo ReConvs. It is impossible to predict whether the price of the Reference Share will rise or fall during the term of the Tempo ReConvs, whether the Closing Price of the Reference Share will or will not decrease below the Limit Price during the Relevant Period, whether the Final Share Price is going to rise above or fall below the Initial Share Price, or whether the Closing Price of the Reference Share will or will not be equal to, or increase above, the Initial Share price on any Observation Date.

CIT Group Inc.

According to its publicly available filings with the U.S. Securities and Exchange Commission (“SEC”), the Reference Issuer, CIT Group Inc., a commercial and consumer finance company, provides financing and leasing products and services to various industries. Its products primarily include asset based loans, secured lines of credit, operating, capital, and leveraged leases, vendor finance programs, import and export financing, debtor-in-possession/turnaround financing, acquisition and expansion financing, project financing, mortgage loans, small business loans, student loans, and letters of credit/trade acceptances. The Reference Issuer’s services primarily comprise financial risk management, asset management and servicing, merger and acquisition advisory services, debt restructuring, credit protection, accounts receivable collection, commercial real estate advisory services, debt underwriting and syndication, and capital markets structuring. It also offers insurance products and services that include commercial property and casualty, employee benefits, key person life insurance, and high net worth personal line coverage to business customers. The Reference Issuer offers its products and services primarily to small, middle-market, and large companies in the manufacturing, transportation, retailing, wholesaling, healthcare, communications, energy, media and entertainment, apparel, textile, furniture, home furnishings, electronics, and various service-related industries, as well as to home and education lending markets. It has operations primarily in the United States, Canada, the United Kingdom, China, Mexico, Germany, Australia, and France. The Reference Issuer was founded in 1908 and is based in New York, New York. The Reference Shares are traded on the New York Stock Exchange under the symbol “CIT.” The Reference Shares are registered under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). Companies with securities registered under the Exchange Act are required to file financial and other information specified by the SEC periodically. Information provided to or filed with the SEC can be inspected or copied at the SEC’s public reference room located at 100 F Street, N.E., Washington, D.C. 20549, at prescribed rates. You may obtain information on the operation of the public reference room by calling the SEC at 1-800-SEC-0330. In addition, information provided to or filed with the SEC by the Reference Issuer pursuant to the Exchange Act can be located by reference to SEC file number 001-31369 through the SEC’s website at <http://www.sec.gov>.

This Pricing Supplement relates only to Tempo ReConvs offered hereby and does not relate to the Reference Share or other securities of the Reference Issuer. We have derived all disclosures contained in this Pricing Supplement regarding the Reference Issuer from publicly available documents described in the preceding paragraph. In connection with the offering of Tempo ReConvs, neither we nor our affiliates have participated in the preparation of such documents or made any due diligence inquiry with respect to the Reference Issuer. Neither we nor any of our affiliates makes any representation that such publicly available documents or any other publicly available information regarding the Reference Issuer is accurate or complete.

Neither we nor any of our affiliates makes any representation to you as to the performance of the Reference Share.

Historical Information. The following table sets forth the published high and low split-adjusted closing prices of the Reference Share for 2004, 2005, 2006 and 2007 through October 2, 2007. The closing price of the Reference Share on October 2, 2007 was \$41.05. We obtained the closing prices and other information below from Bloomberg Financial Markets, without independent verification. You should not take the historical prices of the Reference Share as an indication of future performance.

	High	Low
(CUSIP: 12558110)		
2004		
First Quarter	\$ 39.91	\$ 35.83
Second Quarter	\$ 38.73	\$ 33.28
Third Quarter	\$ 38.48	\$ 34.53
Fourth Quarter	\$ 45.80	\$ 36.51
2005		
First Quarter	\$ 46.07	\$ 37.40
Second Quarter	\$ 43.17	\$ 35.45
Third Quarter	\$ 46.80	\$ 42.60
Fourth Quarter	\$ 52.62	\$ 43.62
2006		
First Quarter	\$ 55.05	\$ 51.38
Second Quarter	\$ 55.95	\$ 48.89
Third Quarter	\$ 53.41	\$ 42.44
Fourth Quarter	\$ 56.35	\$ 47.74
2007		
First Quarter	\$ 61.36	\$ 50.96
Second Quarter	\$ 61.16	\$ 52.80
Third Quarter	\$ 57.63	\$ 33.28
Fourth Quarter (through October 2, 2007)	\$ 41.26	\$ 41.05

Supplemental Plan of Distribution

Each of the following Agents has entered into a participation agreement with SG Americas Securities, LLC ("SGAS"), pursuant to which the Agents have agreed to use their reasonable best efforts to solicit offers to purchase Tempo ReConvs under the terms and subject to the conditions contained in the Agency Agreement dated May 14, 2004, among the Issuer and SGAS, as principal agent, as amended from time to time.

Agents

Countrywide Securities Corporation

Tempo ReConvs sold by the Agents to investors will be offered at the price set forth on the cover page of this Pricing Supplement. The Agents will receive a commission that will not exceed 3.50% of the Notional Amount of Tempo ReConvs sold.

The Issuer has agreed to indemnify the Agents against certain liabilities, including liabilities under the Securities Act of 1933, as amended (the "**Securities Act**"), or to contribute to payments that the Agents may be required to make in respect thereof.

SGAS, an affiliate of the Issuer, is acting as principal agent with respect to the Tempo ReConvs. The offering of the Tempo ReConvs will be conducted in compliance with any applicable requirements of Rule 2720 of the Conduct Rules of NASD Regulation, Inc.

The Tempo ReConvs are being offered pursuant to the registration exemption contained in Section 3(a)(2) of the Securities Act.

Please note that information herein about the Pricing Date, Issue Date, price to public and net proceeds to the Issuer relates only to the initial sale of the Tempo ReConvs. If you have purchased the Tempo ReConvs in a market-making transaction after the initial sale, information about the price and date of sale to you will be provided in a separate confirmation of sale.

The Issuer expects that delivery of Tempo ReConvs will be made against payment therefor in New York, New York on or about the Issue Date.

No offers, sales or deliveries of Tempo ReConvs, or distribution of this Pricing Supplement, the Product Supplement or the Offering Memorandum or any other offering material relating to Tempo ReConvs, may be made in or from any jurisdiction except in circumstances which will result in compliance with any applicable laws and regulations and will not impose any obligations on us or any Agent.

For information on selling restrictions in specific jurisdictions in which Tempo ReConvs will be sold, see the Offering Memorandum accompanying this Pricing Supplement.

Under ordinary market conditions, SGAS (or another broker-dealer affiliated with Société Générale) intends to maintain a market in the Tempo ReConvs; however, neither SGAS nor any of its affiliates has any obligation to provide a secondary market in the Tempo ReConvs and may discontinue doing so at any time. If SGAS or any affiliate fails to maintain a market in the Tempo ReConvs, you may not be able to sell your Tempo ReConvs easily or at prices that will provide a yield comparable to that of similar securities that have a liquid secondary market.

If SGAS provides such a secondary market, the bid-ask spread will likely be no greater than 1% of the notional amount of a Tempo ReConv Note. The bid and offer prices for the Tempo ReConvs will be displayed on Reuters (under the symbol SGENY0) and on the Bloomberg Financial Service (under the symbol SGNY) and on the internet at: <http://us.sgamericas.com> (or a successor thereto). SGAS will determine its market-making prices in its sole discretion. Any market-making price quoted by SGAS will be net of all or a portion of any commission paid or allowance made to the Agents.

For more information, see "*Description of the Notes--Redemption and Repurchase--Secondary Market Purchases*" and "*Risk Factors--Risks related to the secondary market generally*" in the Offering Memorandum.

ERISA

For a discussion of the benefit plan investor consequences related to the Index Notes, see “*Benefit Plan Investor Considerations*” in the Offering Memorandum.

Certain U.S. Federal Tax Considerations

There is substantial uncertainty regarding the U.S. federal tax consequences of an investment in Tempo ReConvs, and no assurance can be given that the IRS or a court will agree with the characterization and treatment that you, by the purchase of such Tempo ReConvs, and we will agree to follow. If you are considering the purchase of Tempo ReConvs, you are strongly urged to consult your own tax advisor concerning the application of U.S. tax laws to your particular situation (including the possibility of alternative characterizations and treatments of Tempo ReConvs), as well as any tax consequences arising under the laws of any state, local or foreign jurisdiction. You and your tax advisor should review the materials in the Product Supplement under “*Summary—Standard ReConvs—Certain U.S. Federal Tax Considerations*” and “*Summary—Tempo ReConvs—Additional U.S. Federal Tax Considerations*.” As noted in these materials, because all Tax Discussions contained therein and in this Pricing Supplement were written in connection with the marketing of Tempo ReConvs, they cannot be used by you for purposes of avoiding penalties that may be asserted against you under the Internal Revenue Code.

We have determined based on our applicable borrowing cost, in accordance with the characterization described in the Product Supplement, that the Deposit bears interest at a rate of 5.17% per annum, compounded quarterly. The excess of the Coupon Rate over the interest rate on the Deposit (12.83%) shall be treated as described in the Product Supplement. Please see the materials in the Product Supplement under “*Summary—Tempo ReConvs—Certain U.S. Federal Tax Considerations*.”