

Manager
Securities Operations

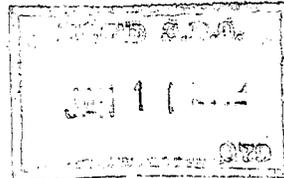
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1-11661

January 11, 2002



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
JAN 29 2002
THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, Corporate Backed Trust Certificates, Federal Express Corporation Note-Backed Series 2001-37 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 11, 2002. Tentative listing date – Not yet determined.

Sincerely,

Paras eladho