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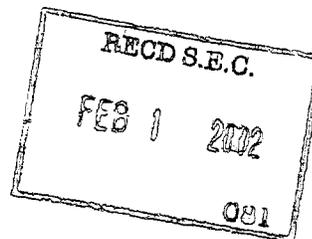


February 1, 2002

*Cert NYS*

*1-11661*

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



Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 2,200,000 Corporate Backed Trust Certificates, W.R. Berkley Capital Trust Securities-Backed Series 2002-1, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 1, 2002. Tentative listing date – Not yet determined.

Sincerely,

*Paras Mehta*

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THOMSON  
FINANCIAL