

ANTONIO LIBERTI

Director

Securities Operations Department

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1-31222

January 31, 2002

*Cert NYS*



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  
FEB 07 2002  
THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, DECS Trust IX, DECS representing shares of beneficial interest in DECS Trust IX. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 31, 2002. Tentative listing date - February 5, 2002.

Sincerely,

*Antonio Liberti*