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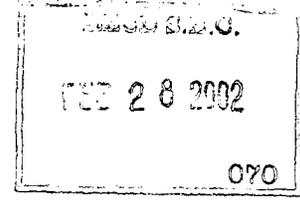


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Cert NYS

February 28, 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

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**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, 1,980,000 Corporate Backed Trust Certificates, Royal & Sun Alliance Bond-Backed Series 2002-2, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 28, 2002. Tentative listing date - Not yet determined.

Sincerely,

Paras Mehta