

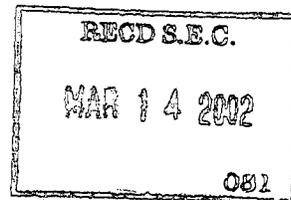
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Cert NYS
NYSE



March 14, 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

MAR 18 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, 1,024,509 Corporate Backed Trust Certificates, Brunswick Corporation Note-Backed Series 2002-3, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 14, 2002. Tentative listing date - Not yet determined.

Sincerely,

Paras Madho