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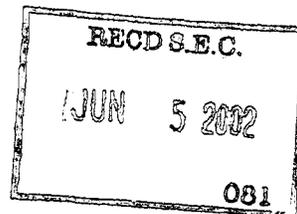


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1-11661



June 5, 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  
JUN 17 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, 2,684,400 Corporate Backed Trust Certificates, BellSouth Debenture-Backed Series 2002-8 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 5, 2002. Tentative listing date - Not yet determined.

Sincerely,

*Patrick Madho*