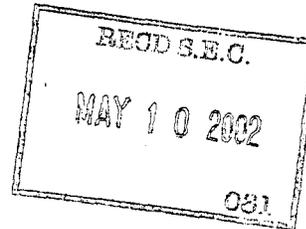


cert NYS
NYSE



1-11661



May 10, 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 18 2002

P
**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, 1,200,000 Corporate Backed Trust Certificates, AT&T Wireless Services Note-Backed Series 2002-7 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 10, 2002. Tentative listing date -- Not yet determined.

Sincerely,

Parat eladhi