

Aug-01-02 03:16pm From-NEW YORK STOCK EXCHANGE

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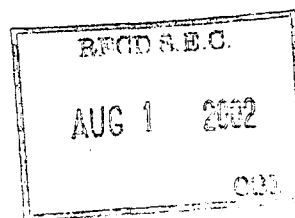


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August 1, 2002



Mr. Brian Johnson
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

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 2,207,600 Corporate Backed Trust Certificates, Verizon Global Funding Corp. Note-Backed Series 2002-16 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 1, 2002. Tentative listing date - Not yet determined.

Sincerely,

Paras eladho

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THOMSON
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