

Manager
Securities Operations

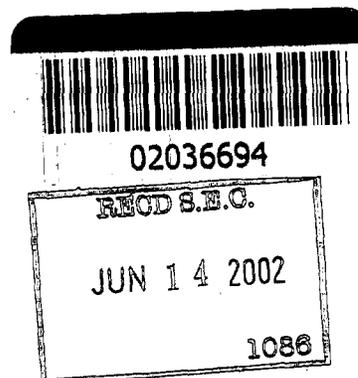
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1-11661



June 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

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,031,753 Corporate Backed Trust Certificates, AIG Debenture-Backed Series 2002-10, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 14, 2002. Tentative listing date - Not yet determined.

Sincerely,

Paras eladho

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