

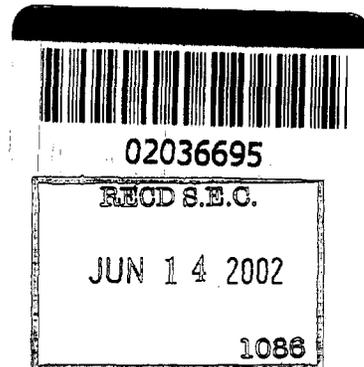
Manager
Securities Operations

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New York, NY 10005

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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, 2,672,640 Corporate Backed Trust Certificates, Royal & Sun Alliance Bond-Backed Series 2002-11, 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 Datta

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THOMSON FINANCIAL P