

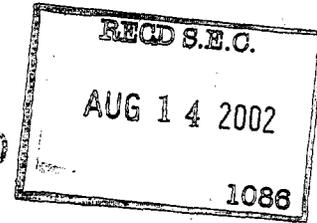


August 14, 2002

Cert NY5

1-11661

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



PROCESSED

AUG 23 2002

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,000,000 Corporate Backed Trust Certificates, CIT Capital Trust I Securities-Backed Series 2002-15, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 14, 2002. Tentative listing date – August 16, 2002.

Sincerely,

Pawel elad