



1-11661

August 14, 2002

Cert NYS

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 Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,020,597 Corporate Backed Trust Certificates, Motorola Debenture-Backed Series 2002-14, 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,

Jarad Madho

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FINANCIAL