

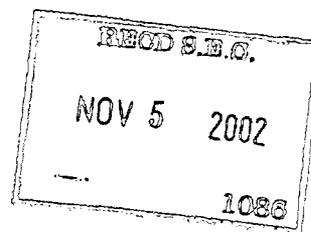
tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com



November 5, 2002

*CERT NY5*

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, 1,007,200 Corporate Backed Trust Certificates, Bristol-Myers Squibb Debenture-Backed Series 2002-18 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 5, 2002. Tentative listing date – Not yet determined.

Sincerely,

*Prasad Madho*

PROCESSED

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P THOMSON  
FINANCIAL