

Jul-24-03 03:31pm From-
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JUL 24 2003

July 24, 2003

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

JUL 29 2003

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, LEHMAN BROTHERS/FIRST TRUST INCOME OPPORTUNITY FUND, Common Shares, no par value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on July 24, 2003. Tentative listing date – July 29, 2003.

Sincerely,