

Feb-24-03 04:36pm From-  
FILER SUPPORT  
Manager  
Securities Operations

T-923 P.002/002 F-978  
20 Broad Street  
New York, NY 10005

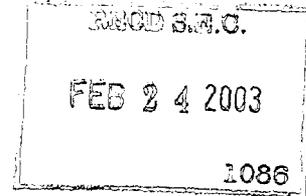
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1-11661

February 24, 2003

*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

PROCESSED

T MAR 05 2003  
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, 1,054,000 Corporate Backed Trust Certificates, BellSouth Debenture-Backed Series 2003-2 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 24, 2003. Tentative listing date -- February 27, 2003.

Sincerely,