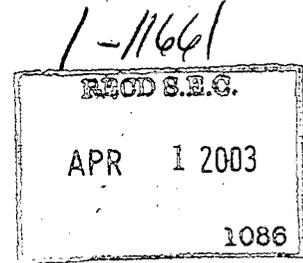


Apr-01-03 01:36pm From-
Manager
Securities Operations

T-344 P.002/002 F-430
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



April 1, 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

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, Sears Roebuck Acceptance Note-Backed Series 2003-5 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 1, 2003. Tentative listing date -- April 4, 2003.

Sincerely,

A handwritten signature in black ink, appearing to read "David Elrod".

PROCESSED
APR 04 2003
THOMSON
FINANCIAL