

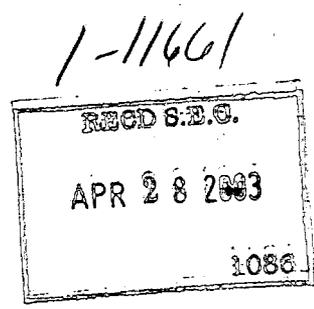
Apr-28-03 11:35am From-
Manager
Securities Operations

T-628 P.002/002 F-755
20 Broad Street
New York, NY 10005

tel: 212.656.5026
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pmadho@nyse.com



03018144



April 28, 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
MAY 01 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, 1,000,000 Corporate Backed Trust Certificates, CIT Capital Trust I Securities-Backed Series 2003-9, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 28, 2003. Tentative listing date – April 30, 2003.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Cait Myers'.