

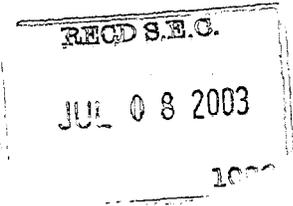
CERTNYS

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pmadh@nyse.com



1-11661

July 8, 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, \$10,000,000 Repackaged American General Floating Rate Trust Certificates, Series 2003-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 8, 2003. Tentative listing date – Not yet determined.

Sincerely,

PROCESSED  
JUL 11 2003  
T THOMSON  
FINANCIAL