

Aug-18-03 11:24am From-
Securities Operations

T-696 P.003/003 F-937
New York, NY 10005

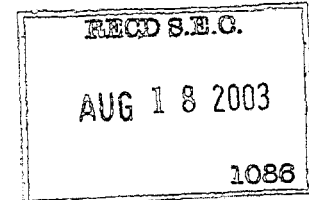
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August 18, 2003



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
AUG 22 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, Goldman Sachs Note-Backed Series 2003-12, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 18, 2003. Tentative listing date – Not yet determined.

Sincerely,