

Sep-23-03 03:46pm From-
Manager
Securities Operations



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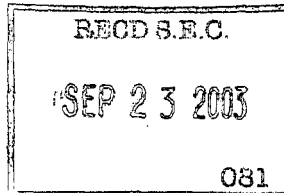
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September 23, 2003

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

SEP 29 2003

**THOMSON
FINANCIAL**

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 2,403,760 Corporate Backed Trust Certificates, DaimlerChrysler Debenture-Backed Series 2003-15 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 23, 2003. Tentative listing date – Not yet determined.

Sincerely,