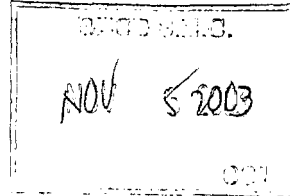




Cert NYSE  
**NYSE**

1-31888

November 5, 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**  
NOV 10 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, Boeing Securities-Backed Series 2003-16 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 5, 2003. Tentative listing date - November 7, 2003.

Sincerely,