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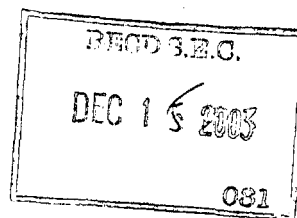
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cert NYS

1-11661



December 15, 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

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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, GE Global Insurance Note-Backed Series 2003-19, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 19, 2003. Tentative listing date - Not yet determined.

Sincerely,

Paras Maano