

Dec-04-03 04:44pm From-  
PARAS MATHUR  
Manager  
Securities Operations

T-881 P.003/003 F-206

20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadh@nyse.com



 **NYSE**

December 4, 2003

1-11661

*CERT NYS*

DEC 04 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**  
DEC 09 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, 1,600,000 Corporate Backed Trust Certificates, AT&T Note-Backed Series 2003-18, Class A-1, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 4, 2003. Tentative listing date – December 5, 2003.

Sincerely,

