



SEP 8 2003

1-11661



September 8, 2003

*CERT NYSE*

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

FEB 03 2004

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, 1,031,510 Corporate Backed Trust Certificates, BellSouth Telecommunications Debenture-Backed Series 2003-14, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 8, 2003. Tentative listing date – September 10, 2003.

Sincerely,

*[Handwritten signature]*