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■ NYSE



October 29, 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

NOV 06 2003

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, Sprint Capital Note-Backed Series 2003-17, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 29, 2003. Tentative listing date – Not yet determined.

Sincerely,

Antonio Aliberti

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