

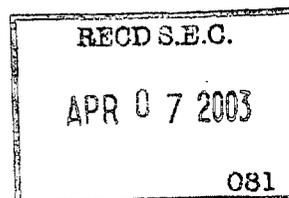


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Ceat NYS
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1-11661

April 7, 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

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, Ford Motor Company Note-Backed Series 2003-6, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 7, 2003. Tentative listing date – April 10, 2003.

Sincerely,

PROCESSED

APR 10 2003

THOMSON
FINANCIAL