

20 Broad Street
New York, NY 10005

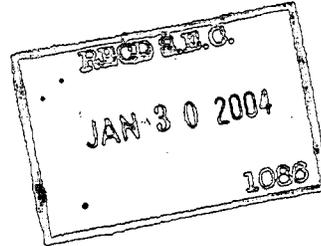
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January 30, 2004

Cert NYS

1-14661



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 Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 2,200,000 Corporate Backed Trust Certificates, Verizon New York Debenture-Backed Series 2004-1, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 30, 2004. Tentative listing date – February 3, 2004.

Sincerely,

[Handwritten signature]