

Jan-30-04 15:29 From-
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1-11661

January 30, 2004

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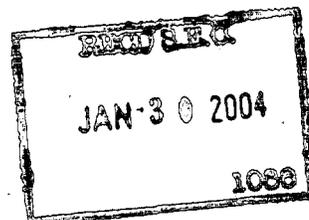


Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 - STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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, 2,000,000 Corporate Backed Trust Certificates, AT&T Note-Backed Series 2004-2, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 30, 2004. Tentative listing date - February 4, 2004.

Sincerely,

Carol Laddo