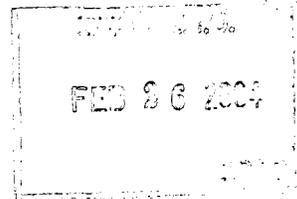


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1-11661



February 26, 2004



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 27 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, 1,000,000 Corporate Backed Trust Certificates, Verizon New York Debenture-Backed Series 2004-5 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 26, 2004. Tentative listing date – Not yet determined.

Sincerely,

JK 829281