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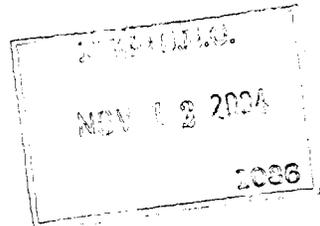
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MB2005

November 12, 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



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,800,000 Corporate Backed Trust Certificates, DaimlerChrysler Debenture-Backed Series 2004-8, Class A -1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 12, 2004. Tentative listing date - November 16, 2004.

Sincerely,

*Samuel J. Ladd*

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FINANCIAL