

SECURITIES AND EXCHANGE COMMISSION

Self-Regulatory Organizations; Order Granting Application to Strike from Listing and Registration; The New York Stock Exchange, Inc. (Lehman ABS Corporation, Corporate Backed Trust Certificates, Series 2001-19, Class A-1 (issued by Delta Air Lines, Inc., due December 15, 2029) and Corporate Backed Trust Certificates, Series 2001-6 (issued by Delta Airlines, Inc., due December 15, 2029) File No. 1-11661

November 29, 2005

On November 9, 2005, the New York Stock Exchange, Inc. (“NYSE” or “Exchange”) filed an application with the Securities and Exchange Commission (“Commission”), pursuant to Section 12(d) of the Securities Exchange Act of 1934 (“Act”)¹ and Rule 12d2-2(c) thereunder,² to strike the Corporate Backed Trust Certificates, Series 2001-19, Class A-1 (issued by Delta Air Lines, Inc., due December 15, 2029) and Corporate Backed Trust Certificates, Series 2001-6 (issued by Delta Airlines, Inc., due December 15, 2029) (collectively “Securities”) of Lehman ABS Corporation (“Issuer”), from listing and registration on the NYSE.

NYSE Rule 499 states that securities admitted to the list may be suspended from dealings or removed from the list at any time. Section 802.01D of the Listed Company Manual states that the Exchange is not limited by any specific criteria in making delisting decisions. Rather, the Exchange may make an appraisal of, and determine on an individual basis, the suitability for continued listing of an issue in light of all pertinent facts whenever it deems such action appropriate, even though a security meets or fails to meet any enumerated criteria.

In the opinion of the NYSE, the Securities are no longer suitable for continued listing and trading on the NYSE. The Securities are backed by debt securities of Delta Airlines, Inc (“Delta”). Delta announced on September 14, 2005, that it and certain of its U.S. subsidiaries have filed voluntary petitions for reorganization under Chapter 11 of the U.S. Bankruptcy Code

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(c).

in the U.S. Bankruptcy Court for the Southern District of New York. The Exchange believes that the diminution in value of Delta's debt securities, as a result of the voluntary petitions for reorganization under Chapter 11 of the U.S. Bankruptcy Code, makes the Securities unsuitable for continued listing and trading on the Exchange.

On October 7, 2005, the NYSE determined that the Securities should be suspended from trading immediately before the opening of the trading session on October 13, 2005, and directed the preparation and filing of this application with the Commission for the removal of the Securities from listing and registration on the Exchange. The Exchange notified the Issuer by letter on October 7, 2005. The Issuer had a right to appeal the determination to delist the Securities to a committee of the NYSE's Board of Directors. The Issuer did not file a request for review of the Exchange's determination to delist the Securities within the required time period.

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the NYSE's application be, and it hereby is, granted, effective at the opening of business on November 30, 2005.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.³

Jonathan G. Katz
Secretary

³ 17 CFR 200.30-3(a)(1).