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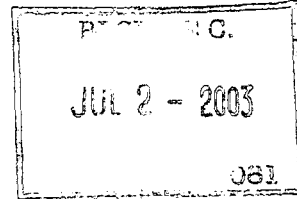
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NYSE

July 2, 2003



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
JUL 03 2003
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, CAN Financial Debenture-Backed Series 2003-10, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 2, 2003. Tentative listing date - Not yet determined.

Sincerely,