

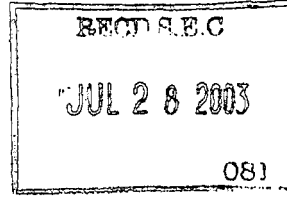
Jul-28-03 01:20pm From-
Manager
Securities Operations



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Cert NYS

1-11661



July 28, 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 31 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, 1,200,000 Corporate Backed Trust Certificates, Kraft Foods Note-Backed Series 2003-11, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 28, 2003. Tentative listing date - Not yet determined.

Sincerely,