

Apr-15-03 02:22pm From-
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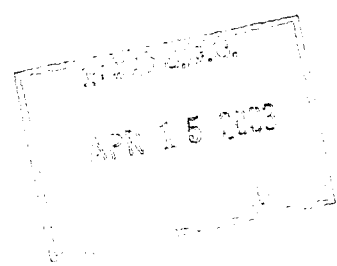
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 NYSE



April 15, 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

APR 16 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, 1,650,800 Corporate Backed Trust Certificates, Boeing Note-Backed Series 2003-7 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 15, 2003. Tentative listing date - April 17, 2003.

Sincerely,

