NEWS RELEASE

NYSE to Suspend Trading Immediately in 7.75% Corporate Backed Trust Certificates, Toys “R” Us Debenture-Backed Series 2001-31, Class A-1 of Lehman ABS Corporation (Symbol: XKE) and Commence Delisting Process

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NEW YORK, September 21, 2017 – The New York Stock Exchange (“NYSE”) announced today that the staff of NYSE Regulation has determined to delist the 7.75% Corporate Backed Trust Certificates, Toys 'R' Us Debenture-Backed Series 2001-31, Class A-1 (“Certificates”) of Lehman ABS Corporation (the "Depositor") — ticker symbol XKE — from the NYSE. Trading in the Certificates will be suspended immediately.

NYSE Regulation reached its decision that the Certificates are no longer suitable for listing pursuant to Listed Company Manual Section 802.01D, because Toys “R” Us, Inc., the issuer of the underlying securities, and certain of its U.S. subsidiaries and its Canadian subsidiary, have voluntarily filed for relief under Chapter 11 of the Bankruptcy Code in the U.S. Bankruptcy Court for the Eastern District of Virginia in Richmond, VA. In reaching its delisting determination, NYSE Regulation noted the uncertainty as to the timing and outcome of the bankruptcy process, as well as the ultimate effect of this process on the holders of the Certificates.

The Depositor has a right to a review of this determination by a Committee of the Board of Directors of NYSE Regulation. The NYSE will apply to the Securities and Exchange Commission to delist the Debentures pending completion of all applicable procedures, including any appeal by the Depositor of the NYSE Regulation staff’s decision.