

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

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FILER

**CABCO SERIES 2004-101 TRUST (GOLDMAN SACHS  
CAPITAL I)**

CIK: **1289838** | IRS No.: **223281571** | Fiscal Year End: **1231**  
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SIC: **6189** Asset-backed securities

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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) August 15, 2008

**Corporate Asset Backed Corporation, on behalf of  
CABCO Series 2004-101 Trust (Goldman Sachs Capital I)**

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	033-91744-05 (Commission file number)	22-3281571 (I.R.S. employer identification no.)
445 Broad Hollow Road Suite 239 Melville, New York (Address of principal executive offices)		11747 (Zip Code)

Registrant's telephone number, including area code: (631) 587-4700

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provision (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01. *Other Events.*

This current report on Form 8-K relates to the quarterly distribution reported to the holders of CABCO Series 2004-101 Trust (Goldman Sachs Capital I) (the "Trust") Floating Rate Callable Certificates (the "Certificates") relating to the 6.345% Goldman Sachs Capital I Capital Securities due February 15, 2034 (the "GS Securities"), which was made on August 15, 2008.

The Trust was created by the Trust Agreement, dated as of May 20, 2004, between Corporate Asset Backed Corporation, as the depositor (the "Depositor"), and U.S. Bank Trust National Association, as trustee (the "Trustee"), providing for the issuance of \$150,000,000 aggregate certificate principal balance of Certificates. The Certificates do not represent obligations of or interests in the Depositor or the Trustee. The Certificates represent beneficial interests in the Trust. The Trust's assets consist primarily of \$150,000,000 principal amount of the GS Securities, all payments on or collections in respect of the GS Securities due on and after May 20, 2004, and the rights of the Trust under the Swap Agreement, dated as of May 20, 2004, between the Trust and UBS AG, as the swap counterparty. The Goldman Sachs Group, Inc., the guarantor of the GS Securities, is subject to the informational requirements of the Securities Exchange Act of 1934, and in accordance with those requirements files periodic and current reports and other information (including financial information) with the Securities and Exchange Commission ("SEC") (File No. 001-14965). You may read and copy any reports, statements and other information filed by The Goldman Sachs Group, Inc. with the SEC (a) over the Internet at the SEC website at <http://www.sec.gov> containing reports, proxy statements and other information regarding registrants that file electronically with the SEC and (b) at the SEC's public reference room at 450 Fifth Street, N.W., Washington, D.C. 20549. You can also request copies of these documents upon payment of a copying fee, by writing to the SEC's public reference room at 450 Fifth Street, N.W., Washington, D.C. 20549. Please call the SEC at (800) SEC-0330 for further information on The Goldman Sachs Group, Inc. and please refer to these periodic and current reports filed with the SEC.

Item 9.01. *Financial Statements and Exhibits.*

(c) Exhibits.

99.1 Trustee's Distribution Report with respect to the August 15, 2008 Distribution Date for the CABCO Series 2004-101 Trust (Goldman Sachs Capital I).

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CORPORATE ASSET BACKED CORPORATION, as Depositor  
of CABCO Series 2004-101 Trust (Goldman Sachs Capital I)

By: /s/ Robert D. Vascellaro

Name: Robert D. Vascellaro

Title: Vice President

Date: August 21, 2008

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## EXHIBIT INDEX

### Exhibit

- 99.1 Trustee' s Distribution Report with respect to the August 15, 2008 Distribution Date for the CABCO Series 2004-101 Trust (Goldman Sachs Capital I).

## TRUSTEE' S DISTRIBUTION REPORT

To the Holders of:

CABCO Series 2004-101 Trust (Goldman Sachs Capital I) (the "Trust") Floating Rate Callable Certificates, CUSIP: 12679N 203 (the "Certificates").

U.S. Bank Trust National Association, as trustee (the "Trustee") for the Trust hereby gives notice with respect to the distribution occurring on August 15, 2008 (the "Distribution Date") as follows:

1. The aggregate amount of the distribution payable to the certificate holders on the Distribution Date allocable to principal and premium, if any, and interest expressed as a dollar amount, is as set forth below:

Principal	Interest	Premium	Total Distribution
\$0.00	\$1,351,491.50	\$0.00	\$1,351,491.50

2. The applicable interest rate: 3.25000% per annum.
3. The amount of aggregate interest due and not paid on the Certificates as of the Distribution Date is \$0.00.
4. The aggregate stated principal amount of 6.345% Goldman Sachs Capital I Capital Securities due February 15, 2034 (the "Underlying Securities") as of such Distribution Date was \$150,000,000.00. The interest rate applicable to the Underlying Securities for the immediately following Underlying Securities interest accrual period is 6.345% per annum.
5. The amount received by the Trustee in respect of the Underlying Securities during the immediately preceding Underlying Securities interest accrual period was \$4,758,750.00.
6. The amount received by the Trustee from the Swap Counterparty was \$1,351,491.50 and the amount paid by the Trustee to the Swap Counterparty was \$4,758,750.00.
7. The aggregate certificate principal balance of the Certificates was \$150,000,000.00 at the close of business on the business day immediately preceding the Distribution Date.
8. The current ratings of the Underlying Securities are not provided in this report. Ratings can be obtained from Standard & Poor' s Ratings Services, a

division of The McGraw-Hill Companies, Inc., by calling 212-438-2400 and from Moody' s Investors Service, Inc. by calling 212-553-0377.

9. No fees have been paid to the Trustee from the assets of the Trust.

U.S. BANK TRUST NATIONAL ASSOCIATION,  
as Trustee of CABCO Series 2004-101 Trust  
(Goldman Sachs Capital I)

By: /s/ David J. Kolibachuk

Name: David J. Kolibachuk

Title: Vice President