

# SECURITIES AND EXCHANGE COMMISSION

## FORM 8-K

Current report filing

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### FILER

**CABCO SERIES 2004-1 TRUST (GOLDMAN SACHS CAPITAL I)**

CIK: **1281938** | 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

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**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 2004-1 Trust (Goldman Sachs Capital I)**

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(Exact name of registrant as specified in its charter)

Delaware	033-91744-04	22-3281571
(State or other jurisdiction of incorporation)	(Commission file number)	(I.R.S. employer identification no.)
445 Broad Hollow Road Suite 239 Melville, New York		11747
(Address of principal executive offices)		(Zip Code)

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

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(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))
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Item 8.01. *Other Events*

This current report on Form 8-K relates to the semi-annual distribution reported to the holders of CABCO Series 2004-1 Trust (Goldman Sachs Capital I) (the “Trust”) Class A-1 Callable Certificates (the “Class A-1 Certificates”) and Class B-1 Callable Certificates (the “Class B-1 Certificates”, and collectively with the Class A-1 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 March 8, 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 \$62,500,000 aggregate certificate principal balance of Class A-1 Certificates and \$62,500,000 aggregate certificate notional amount of Class B-1 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 \$62,500,000 principal amount of the GS Securities. 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 2004-1 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 2004-1 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 2004-1 Trust (Goldman Sachs Capital I).

**TRUSTEE' S DISTRIBUTION REPORT**

To the Holders of:

CABCO Series 2004-1 Trust (Goldman Sachs Capital I) (the "Trust") Class A-1 Callable Certificates, CUSIP: 12679Q206 (the "Class A-1 Certificates") and Class B-1 Callable Certificates, CUSIP: 12679Q305 (the "Class B-1 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 certificateholders on the Distribution Date allocable to principal and premium, if any, and interest expressed as a dollar amount, is as set forth below:

Class	Principal	Interest	Premium	Total Distribution
A-1	\$ 0.00	\$1,875,000.00	\$ 0.00	\$1,875,000.00
B-1	\$ 0.00	\$ 107,812.50	\$ 0.00	\$ 107,812.50

2. The applicable pass-through rate for the calculation of interest distributable on the Class A-1 Certificates: 6.00% per annum.

3. The applicable pass-through rate for the calculation of interest distributable on the Class B-1 Certificates: 0.345% per annum.

4. The amount of aggregate interest due and not paid on the Class A-1 Certificates as of the Distribution Date is \$0.00.

5. The amount of aggregate interest due and not paid on the Class B-1 Certificates as of the Distribution Date is \$0.00.

6. 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 \$62,500,000.00. The interest rate applicable to the Underlying Securities for the immediately following Underlying Securities interest accrual period is 6.345% per annum.

7. The amounts received by the Trustee in respect of the Underlying Securities during the immediately preceding Underlying Securities interest accrual period was \$1,982,812.50.

8. The aggregate certificate principal balance of the Class A-1 Certificates was \$62,500,000.00 and the aggregate certificate notional amount of the Class B-1

Certificates was \$62,500,000.00 at the close of business on the business day immediately preceding the Distribution Date.

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.

10. 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 2004-1 Trust  
(Goldman Sachs Capital I)

By: /s/ David J. Kolibachuk

Name: David J. Kolibachuk

Title: Vice President