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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et al., : **(Jointly Administered)**
: **Debtors.**
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**NOTICE OF DEBTORS' OBJECTION TO THE CLAIM OF
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE (CLAIM NO. 10082)**

PLEASE TAKE NOTICE that a hearing on the annexed objection (the "Objection") of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), to claim number 10082, filed by Wilmington Trust Company, as Indenture Trustee, will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **November 30, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Objection must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by

registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **November 14, 2011 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if a response to the Objection is not timely filed and served, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Objection, which order may be entered with no further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that responding parties are required to attend the Hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: September 30, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et al., : **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
-----X

**DEBTORS' OBJECTION TO THE CLAIM OF WILMINGTON TRUST
COMPANY AS INDENTURE TRUSTEE (CLAIM NO. 10082)**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), hereby file this objection (the "Objection") to claim number 10082, filed by Wilmington Trust Company, as Indenture Trustee (the "Wilmington Trust Claim"), and respectfully represent as follows:

Relief Requested

1. The Debtors file this Objection pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), seeking to reduce the

Wilmington Trust Claim to the amount of \$48,783,940,671.27 and to allow such claim only to the extent of such reduced amount.

2. The Debtors have examined the Wilmington Trust Claim and have determined that such claim should be reduced and allowed on the basis that the amount listed on the proof of claim filed by Wilmington Trust, as Indenture Trustee, is greater than the fair and accurate amount owed by LBHI on the securities included on such claim as determined by the Debtors after a review of the Debtors' books and records and the documentation provided by the Wilmington Trust Company, as Indenture Trustee ("Wilmington Trust" or the "Claimant"). The Debtors and the Claimant have agreed upon a claim value of \$48,783,940,671.27, and the Debtors, therefore, request that the Court reduce the Wilmington Trust Claim to the amount of \$48,783,940,671.27 and allow such claim only to the extent of the reduced amount, which is the aggregate allowed amount for all securities identified on Exhibit A attached hereto. The proposed allowed claim amount for each security is also set forth on Exhibit A attached hereto.

3. The Debtors reserve all their rights to object to the Wilmington Trust Claim on any other basis as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 (the "Petition Date") and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court

voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee"). Wilmington Trust has served on the Creditors' Committee since September 17, 2008.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner"), and, by order, dated January 20, 2009 [ECF No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [ECF No. 7531].

8. On July 2, 2009, this Court entered an order setting forth procedures for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [ECF No. 4271]. The Bar Date Order provided that certain persons or entities "are not required to file a Proof of Claim on or before the Bar Date," including "any holder of a security listed on the Master List of Securities available on the Debtors' website <http://www.lehman-docket.com> (the "Master List of Securities") due to the fact that the indenture trustee for such securities will file a global proof of claim on behalf of all holders of securities issued thereunder." Bar Date Order at 3-4. The Bar Date Order further provided that "Wilmington Trust Company. . . will file a global proof(s) of claim

on behalf of all holders of securities for which it is identified as Indenture Trustee on the Master List of Securities.” Bar Date Order at 4. The Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. The Master List of Securities identified securities by, among other things, CUSIP number, original issue amount, maturity date, and agent or trustee name. The purpose of publishing the Master List of Securities was to alert particular noteholders that they did not have to file individual proofs of claim because their respective Indenture Trustee would be filing a global proof of claim on their behalf. The Master List of Securities was made publicly available at <http://www.lehman-docket.com>.

The Wilmington Trust Claim

10. On September 1, 1987, Shearson Lehman Brothers Holdings Inc. (“Shearson”), a corporate predecessor to LBHI, and Citibank, N.A. (“Citibank”) executed an indenture (the “Indenture”). Pursuant to the Indenture, Shearson and LBHI issued multiple series of securities, including simple unsecured interest bearing notes as well as more complex and structured securities. Citibank served as Indenture Trustee under the Indenture until May 14, 2008 when the Wilmington Trust Company succeeded to the trusteeship.

11. On September 2, 2009, Wilmington Trust filed the Wilmington Trust Claim on behalf of itself, as Indenture Trustee, and the holders of the unsecured notes issued pursuant to the Indenture (the “Noteholders”). According to the Wilmington Trust Claim, LBHI owes the Claimant an amount in the range of \$49,214,955,480.71 to \$73,162,259,495.49. The Wilmington Trust Claim provides that the maximum amount

was based on the aggregate total issued amount of all CUSIP numbers listed on the Master List of Securities for which Wilmington Trust serves as Indenture Trustee.

12. The Master List of Securities was prepared to identify certain securities for which a trustee would file a claim, and thus eliminate duplicate claims being filed against the Debtors. The amounts set forth on the Master List of Securities are not equal to the outstanding principal balance on such securities.

The Wilmington Trust Claim Should Be Reduced and Allowed

13. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). A proof of claim is “deemed allowed, unless a party in interest objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

14. Having carefully reviewed their books and records with respect to the securities issued under the Indenture, and by application of the Structured Securities Valuation Methodologies (as defined below) with respect to the Wilmington Structured Securities (as defined below), the Debtors have calculated reconciled claim amounts for each issuance under the Indenture. The Debtors have provided their reconciliation to Wilmington Trust and both parties now agree that a total claim value of

\$48,783,940,671.27 is a fair and accurate measure of the amounts owing under the Indenture to the holders of securities issued pursuant to the Indenture.

15. A large majority of the aggregate amount due on the securities included on the Wilmington Trust Claim relates to amounts due on simple interest bearing notes, for which it is relatively straightforward to determine the amount. The principal amount outstanding on many of these securities has been significantly reduced since the initial issuances for various reasons, including repayments or repurchases by LBHI. As a result, the actual amount outstanding on the securities is substantially less than the amount stated in the claim. After a lengthy process of reconciling the Wilmington Trust Claim with the Debtors' books and records, Wilmington Trust has agreed to the reduced claim amount for each security set forth on Exhibit A attached hereto.

16. Certain of the notes, however, are complex structured securities in which the return to the investor is based upon the performance or price of an index, commodity or stock. The Debtors have valued the structured securities by applying the structured securities valuation methodologies (the "Structured Securities Valuation Methodologies") described in the Debtors' Disclosure Statement for the Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code [ECF No. 19629]. A list of the structured securities, which are a subset of the securities included on the Wilmington Trust Claim, (the "Wilmington Structured Securities"), and the allowed claim amount for each of these securities is set forth on Exhibit B attached hereto.

17. Wilmington Trust has informed the Debtors that based on the information provided by the Creditors' Committee in connection with the Debtors' Amended Motion Pursuant to Sections 105(a) and 502(b) of the Bankruptcy Code and Bankruptcy Rule 9019 For Approval of Procedures for Determining the Allowed Amount of Claims Filed Based on Structured Securities Issued or Guaranteed by Lehman Brothers Holdings Inc. [ECF No. 18127], it believes that applying the Structured Securities Valuation Methodologies to derive values for the Wilmington Structured Securities is reasonable under the circumstances of this case.

18. Wilmington Trust has also informed the Debtors that it has sought direction from the beneficial holders of the Wilmington Structured Securities regarding the calculation of the proposed claim amounts for such securities pursuant to the Valuation Methodologies, but has not received any such direction in response to its request to the holders.

19. In connection with its agreement to reduce the Wilmington Trust Claim to the proposed allowed claim amounts derived pursuant to the Valuation Methodologies, Wilmington Trust has requested that the order enjoin the Noteholders from asserting claims against Wilmington Trust arising from its negotiation of and consent to the amount of the Wilmington Trust Claim that relates to the Wilmington Structured Securities.

20. The Trustee and the Debtor have now agreed on a reduced claim amount for the Wilmington Trust Claim. Accordingly, the Debtors request that the Court reduce the Wilmington Trust Claim to the amount of \$48,783,940,671.27 and allow such claim only to the extent of such reduced amount.

Notice

21. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Objection on: (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the attorneys for Wilmington Trust; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]. Wilmington Trust has agreed to serve notice of this Objection on Noteholders through the usual and customary methods Wilmington Trust employs for providing notice to the Noteholders. The Debtors submit that no other or further notice need be provided.

22. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: September 30, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

	NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	10082	Lehman Brothers Holdings Inc.	524935129	Unsecured	\$6,800,100.00*	Unsecured	\$6,359,349.27
				5249083B4	Unsecured	\$898,000.00*	Unsecured	\$763,670.90
				5249083H1	Unsecured	\$1,500,000.00*	Unsecured	\$1,470,672.86
				5249083M0	Unsecured	\$2,900,000.00*	Unsecured	\$2,076,618.76
				5249083S7	Unsecured	\$125,000.00*	Unsecured	\$82,004.81
				5249083W8	Unsecured	\$709,000.00*	Unsecured	\$568,610.95
				5249084X5	Unsecured	\$367,000.00*	Unsecured	\$166,604.55
				5249085D8	Unsecured	\$55,000,000.00*	Unsecured	\$55,229,166.67
				5249085R7	Unsecured	\$125,000.00*	Unsecured	\$101,392.10
				5249085Y2	Unsecured	\$100,000.00*	Unsecured	\$75,195.40
				5249086M7	Unsecured	\$760,000.00*	Unsecured	\$382,602.00
				5249086N5	Unsecured	\$173,000.00*	Unsecured	\$108,955.78
				5249086T2	Unsecured	\$100,000.00*	Unsecured	\$97,675.57
				5249086U9	Unsecured	\$1,999,000.00*	Unsecured	\$931,627.00
				5249086V7	Unsecured	\$1,000,000.00*	Unsecured	\$741,829.45
				5249086W5	Unsecured	\$500,000.00*	Unsecured	\$230,990.00
				5249087A2	Unsecured	Undetermined	Unsecured	\$1,920,583.33
				5249087C8	Unsecured	\$151,000.00*	Unsecured	\$144,581.08
				5249087D6	Unsecured	\$1,300,000.00*	Unsecured	\$1,307,075.26
				5249087E4	Unsecured	\$259,000.00*	Unsecured	\$11,150.00
				5249087F1	Unsecured	\$106,000.00*	Unsecured	\$65,001.47
				5249087K0	Unsecured	\$168,000.00*	Unsecured	\$108,545.16
				524908AA8	Unsecured	\$300,000,000.00*	Unsecured	\$288,955,497.33
				524908B66	Unsecured	\$6,330,000.00*	Unsecured	\$4,240,725.59
				524908BF6	Unsecured	\$150,000,000.00*	Unsecured	\$151,558,333.33
				524908BQ2	Unsecured	\$250,000,000.00*	Unsecured	\$222,934,630.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524908CF5	Unsecured	\$400,000,000.00*	Unsecured	\$318,756,465.69
			524908CM0	Unsecured	\$1,000,000,000.00*	Unsecured	\$696,306,720.94
			524908ET3	Unsecured	\$6,100,000.00*	Unsecured	\$5,413,169.64
			524908FJ4	Unsecured	\$7,340,000.00*	Unsecured	\$725,999.27
			524908FN5	Unsecured	\$32,570,000.00*	Unsecured	\$4,001,999.57
			524908J92	Unsecured	\$1,700,000.00*	Unsecured	\$1,701,648.68
			524908JE1	Unsecured	\$10,808,000.00*	Unsecured	\$5,310,040.73
			524908JK7	Unsecured	\$7,611,000.00*	Unsecured	\$1,566,812.06
			524908K25	Unsecured	\$7,775,000.00*	Unsecured	\$3,804,788.92
			524908L73	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,354.43
			524908LK4	Unsecured	\$57,800,000.00*	Unsecured	\$47,881,319.91
			524908MB3	Unsecured	\$22,000,000.00*	Unsecured	\$10,873,966.00
			524908MG2	Unsecured	\$4,985,000.00*	Unsecured	\$1,320,620.24
			524908MP2	Unsecured	\$12,365,000.00*	Unsecured	\$5,376,734.88
			524908MR8	Unsecured	\$6,000,000.00*	Unsecured	\$1,817,954.23
			524908MV9	Unsecured	\$4,000,000.00*	Unsecured	\$1,283,561.71
			524908MY3	Unsecured	\$4,000,000.00*	Unsecured	\$1,553,254.19
			524908N30	Unsecured	\$312,000.00*	Unsecured	\$150,934.94
			524908N48	Unsecured	\$990,000.00*	Unsecured	\$592,742.86
			524908NC0	Unsecured	\$17,000,000.00*	Unsecured	\$1,133,233.04
			524908NF3	Unsecured	\$100,000,000.00*	Unsecured	\$139,548.89
			524908NL0	Unsecured	\$10,000,000.00*	Unsecured	\$9,491,655.28
			524908NM8	Unsecured	\$10,000,000.00*	Unsecured	\$10,011,941.32
			524908NV8	Unsecured	\$4,000,000.00*	Unsecured	\$4,004,719.86
			524908NX4	Unsecured	\$50,000,000.00*	Unsecured	\$53,481,388.89
			524908NY2	Unsecured	\$17,000,000.00*	Unsecured	\$14,513,829.16
			524908NZ9	Unsecured	\$10,124,000.00*	Unsecured	\$6,384,844.47
			524908PA2	Unsecured	\$10,000,000.00*	Unsecured	\$9,575,000.00
			524908PF1	Unsecured	\$7,735,000.00*	Unsecured	\$9,070,724.20
			524908PH7	Unsecured	\$2,645,000.00*	Unsecured	\$1,513,063.20
			524908PL8	Unsecured	\$51,945,000.00*	Unsecured	\$12,617,583.16
			524908PM6	Unsecured	\$6,765,000.00*	Unsecured	\$4,948,975.30
			524908R51	Unsecured	\$30,000,000.00*	Unsecured	\$30,199,208.67
			524908R69	Unsecured	\$70,000,000.00*	Unsecured	\$70,464,820.22

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524908R77	Unsecured	\$320,000,000.00*	Unsecured	\$30,199,208.67
			524908S27	Unsecured	\$465,000,000.00*	Unsecured	\$468,067,067.67
			524908SH4	Unsecured	\$23,900,000.00*	Unsecured	\$13,046,888.35
			524908SJ0	Unsecured	\$1,200,000.00*	Unsecured	\$1,201,038.25
			524908SQ4	Unsecured	\$300,000,000.00*	Unsecured	\$300,451,000.00
			524908TY6	Unsecured	\$4,965,000.00*	Unsecured	\$4,421,274.29
			524908UH1	Unsecured	\$4,000,000.00*	Unsecured	\$4,007,281.25
			524908UK4	Unsecured	\$1,864,000.00*	Unsecured	\$1,434,107.62
			524908UL2	Unsecured	\$50,000,000.00*	Unsecured	\$5,006,628.57
			524908UP3	Unsecured	\$13,943,000.00*	Unsecured	\$18,345,555.97
			524908UY4	Unsecured	\$100,000,000.00*	Unsecured	\$264,500.12
			524908UZ1	Unsecured	Undetermined	Unsecured	\$3,179,886.71
			524908VB3	Unsecured	\$1,000,000.00*	Unsecured	\$912,032.35
			524908VN7	Unsecured	Undetermined	Unsecured	\$3,670,261.42
			524908WE6	Unsecured	\$2,460,000.00*	Unsecured	\$2,125,480.24
			524908WF3	Unsecured	\$13,000,000.00*	Unsecured	\$13,017,635.80
			524908WK2	Unsecured	\$900,000.00*	Unsecured	\$704,244.86
			524908WS5	Unsecured	\$2,500,000.00*	Unsecured	\$2,002,333.23
			524908WU0	Unsecured	\$60,000,000.00*	Unsecured	\$60,131,072.13
			524908WW6	Unsecured	\$3,125,000.00*	Unsecured	\$2,449,559.02
			524908X21	Unsecured	\$100,000,000.00*	Unsecured	\$100,235,888.89
			524908X54	Unsecured	\$400,000,000.00*	Unsecured	\$400,943,555.56
			524908XD7	Unsecured	\$10,287,000.00*	Unsecured	\$10,307,287.58
			524908XL9	Unsecured	Undetermined	Unsecured	\$5,228,850.95
			524935AJ2	Unsecured	\$1,351,000.00*	Unsecured	\$1,364,556.91
			524935AK9	Unsecured	\$197,000.00*	Unsecured	\$192,514.18
			524935AP8	Unsecured	\$1,397,000.00*	Unsecured	\$90,250.86
			524935AT0	Unsecured	\$191,000.00*	Unsecured	\$118,405.82
			524935AV5	Unsecured	\$1,000,000.00*	Unsecured	\$630,110.67
			524935AW3	Unsecured	\$1,215,000.00*	Unsecured	\$627,370.03
			524935AX1	Unsecured	\$700,000.00*	Unsecured	\$701,195.38
			524935AY9	Unsecured	\$1,102,000.00*	Unsecured	\$1,094,045.97
			524935AZ6	Unsecured	\$500,000.00*	Unsecured	\$469,589.67
			524935BE2	Unsecured	\$100,000.00*	Unsecured	\$79,400.62

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524935BF9	Unsecured	\$1,000,000.00*	Unsecured	\$948,927.32
			524935BG7	Unsecured	\$1,528,000.00*	Unsecured	\$1,257,124.95
			524935BN2	Unsecured	\$290,000.00*	Unsecured	\$244,662.96
			524935BR3	Unsecured	\$100,000.00*	Unsecured	\$71,183.66
			524935BV4	Unsecured	\$500,000.00*	Unsecured	\$509,977.30
			524935BX0	Unsecured	\$1,500,000.00*	Unsecured	\$1,474,762.73
			524935BY8	Unsecured	\$645,000.00*	Unsecured	\$540,616.48
			524935CA9	Unsecured	\$1,441,000.00*	Unsecured	\$1,208,088.20
			524935CE1	Unsecured	\$231,000.00*	Unsecured	\$198,842.34
			524935CH4	Unsecured	\$525,000.00*	Unsecured	\$502,293.06
			524935CJ0	Unsecured	\$1,000,000.00*	Unsecured	\$984,463.69
			524935CK7	Unsecured	\$123,000.00*	Unsecured	\$105,062.42
			524935CL5	Unsecured	\$796,000.00*	Unsecured	\$777,035.37
			524935CM3	Unsecured	\$500,000.00*	Unsecured	\$420,130.12
			524935CN1	Unsecured	\$1,361,000.00*	Unsecured	\$175,766.45
			524935CP6	Unsecured	\$625,000.00*	Unsecured	\$377,689.65
			524935CQ4	Unsecured	\$367,000.00*	Unsecured	\$295,421.53
			524935CR2	Unsecured	\$1,172,000.00*	Unsecured	\$1,042,262.77
			524935CS0	Unsecured	\$186,000.00*	Unsecured	\$186,263.92
			524935CT8	Unsecured	\$350,000.00*	Unsecured	\$245,989.05
			524935CU5	Unsecured	\$749,000.00*	Unsecured	\$670,958.44
			524935CV3	Unsecured	\$1,700,000.00*	Unsecured	\$1,720,400.00
			524935CW1	Unsecured	\$118,000.00*	Unsecured	\$116,728.63
			524935CX9	Unsecured	\$100,000.00*	Unsecured	\$20,784.43
			524935CY7	Unsecured	\$213,000.00*	Unsecured	\$200,004.73
			524935CZ4	Unsecured	\$1,000,000.00*	Unsecured	\$893,144.99
			524935DA8	Unsecured	\$500,000.00*	Unsecured	\$455,022.41
			524935DB6	Unsecured	\$1,500,000.00*	Unsecured	\$1,003,585.33
			524935DC4	Unsecured	\$1,500,000.00*	Unsecured	\$843,108.96
			524935DD2	Unsecured	\$117,000.00*	Unsecured	\$101,251.23
			524935DE0	Unsecured	\$419,000.00*	Unsecured	\$419,391.91
			524935DF7	Unsecured	\$135,000.00*	Unsecured	\$134,727.90
			524935DK6	Unsecured	\$1,000,000.00*	Unsecured	\$98,504.54
			524935DM2	Unsecured	\$3,124,000.00*	Unsecured	\$3,159,723.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524935DN0	Unsecured	\$500,000.00*	Unsecured	\$510,094.69
			524935DP5	Unsecured	\$375,000.00*	Unsecured	\$344,506.99
			524935DQ3	Unsecured	\$300,000.00*	Unsecured	\$303,567.41
			524935DR1	Unsecured	\$196,000.00*	Unsecured	\$181,853.17
			524935DT7	Unsecured	\$200,000.00*	Unsecured	\$189,735.52
			524935DU4	Unsecured	\$600,000.00*	Unsecured	\$417,876.92
			524935DV2	Unsecured	\$1,441,000.00*	Unsecured	\$1,401,727.09
			524935DW0	Unsecured	\$435,000.00*	Unsecured	\$374,587.86
			524935DX8	Unsecured	\$173,000.00*	Unsecured	\$162,780.59
			524935DY6	Unsecured	\$100,000.00*	Unsecured	\$97,447.18
			524935EA7	Unsecured	\$682,000.00*	Unsecured	\$660,491.64
			524935EB5	Unsecured	\$502,000.00*	Unsecured	\$465,213.16
			524935EC3	Unsecured	\$200,000.00*	Unsecured	\$97,945.61
			524935ED1	Unsecured	\$241,000.00*	Unsecured	\$231,096.67
			524935EE9	Unsecured	\$668,000.00*	Unsecured	\$593,487.21
			524935EF6	Unsecured	\$500,000.00*	Unsecured	\$455,270.12
			524935EK5	Unsecured	\$120,000.00*	Unsecured	\$118,455.04
			524935EL3	Unsecured	\$213,000.00*	Unsecured	\$204,623.94
			524935EM1	Unsecured	\$403,000.00*	Unsecured	\$361,977.81
			524935EN9	Unsecured	\$803,000.00*	Unsecured	\$771,278.98
			52517P2E0	Unsecured	\$16,000,000.00*	Unsecured	\$16,105,111.11
			52517P2H3	Unsecured	\$5,000,000.00*	Unsecured	\$5,007,989.49
			52517P2J9	Unsecured	\$72,500,000.00*	Unsecured	\$7,293,877.60
			52517P2K6	Unsecured	\$2,750,000,000.00*	Unsecured	\$2,509,557,031.07
			52517P2L4	Unsecured	\$100,000,000.00*	Unsecured	\$100,136,791.67
			52517P2M2	Unsecured	\$1,306,000.00*	Unsecured	\$1,565,161.66
			52517P2P5	Unsecured	\$13,240,000.00*	Unsecured	\$13,315,487.41
			52517P2R1	Unsecured	\$10,000,000.00*	Unsecured	\$10,063,981.82
			52517P2S9	Unsecured	\$35,000,000.00*	Unsecured	\$35,542,500.00
			52517P2T7	Unsecured	\$521,000.00*	Unsecured	\$521,585.24
			52517P2U4	Unsecured	\$3,000,000.00*	Unsecured	\$1,902,149.01
			52517P2V2	Unsecured	Undetermined	Unsecured	\$961,367.18
			52517P2W0	Unsecured	\$25,000.00*	Unsecured	\$19,616.81
			52517P2X8	Unsecured	\$3,000,000.00*	Unsecured	\$3,019,194.55

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517P2Y6	Unsecured	\$1,051,000.00*	Unsecured	\$1,146,449.26
			52517P2Z3	Unsecured	\$5,450,000.00*	Unsecured	\$4,974,527.79
			52517P3A7	Unsecured	\$7,606,000.00*	Unsecured	\$3,159,783.58
			52517P3B5	Unsecured	\$100,000.00*	Unsecured	\$100,126.02
			52517P3C3	Unsecured	\$150,000.00*	Unsecured	\$150,189.04
			52517P3E9	Unsecured	\$9,000,000.00*	Unsecured	\$9,048,614.32
			52517P3F6	Unsecured	\$6,000,000.00*	Unsecured	\$6,127,500.00
			52517P3G4	Unsecured	\$2,020,000.00*	Unsecured	\$2,023,213.41
			52517P3H2	Unsecured	\$6,257,000.00*	Unsecured	\$6,278,121.22
			52517P3L3	Unsecured	\$5,000,000.00*	Unsecured	\$4,545,516.94
			52517P3M1	Unsecured	\$7,000,000.00*	Unsecured	\$7,040,444.44
			52517P3N9	Unsecured	\$190,000.00*	Unsecured	\$190,179.12
			52517P3P4	Unsecured	\$59,000.00*	Unsecured	\$59,088.28
			52517P3R0	Unsecured	\$5,000,000.00*	Unsecured	\$2,362,000.00
			52517P3S8	Unsecured	\$500,000.00*	Unsecured	\$500,577.00
			52517P3T6	Unsecured	\$692,000.00*	Unsecured	\$692,872.09
			52517P3U3	Unsecured	\$2,000,000.00*	Unsecured	\$2,008,552.52
			52517P3V1	Unsecured	\$401,000.00*	Unsecured	\$401,533.76
			52517P3W9	Unsecured	\$100,000.00*	Unsecured	\$100,133.11
			52517P3X7	Unsecured	\$500,000.00*	Unsecured	\$611,350.73
			52517P3Y5	Unsecured	\$7,000,000.00*	Unsecured	\$7,061,833.33
			52517P3Z2	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,716.15
			52517P4A6	Unsecured	\$8,000,000.00*	Unsecured	\$8,074,666.67
			52517P4B4	Unsecured	\$2,500,000.00*	Unsecured	\$1,505,028.48
			52517P4C2	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,155,950,102.67
			52517P4E8	Unsecured	\$6,233,000.00*	Unsecured	\$3,514,835.36
			52517P4F5	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,373.27
			52517P4H1	Unsecured	\$11,000,000.00*	Unsecured	\$4,616,615.35
			52517P4K4	Unsecured	\$10,540,000.00*	Unsecured	\$10,640,428.46
			52517P4M0	Unsecured	\$103,000.00*	Unsecured	\$103,156.56
			52517P4N8	Unsecured	\$20,373,000.00*	Unsecured	\$20,441,771.41
			52517P4P3	Unsecured	\$3,000,000.00*	Unsecured	\$1,316,945.88
			52517P4Q1	Unsecured	\$179,000.00*	Unsecured	\$179,250.94
			52517P4R9	Unsecured	\$6,022,000.00*	Unsecured	\$1,025,101.20

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517P4S7	Unsecured	Undetermined	Unsecured	\$793,557.65
			52517P4T5	Unsecured	\$1,000,000.00*	Unsecured	\$1,004,888.89
			52517P4U2	Unsecured	\$288,000.00*	Unsecured	\$290,803.16
			52517P4V0	Unsecured	\$2,750,000.00*	Unsecured	\$1,968,056.68
			52517P4W8	Unsecured	\$1,000,000.00*	Unsecured	\$341,470.00
			52517P4X6	Unsecured	\$25,000,000.00*	Unsecured	\$25,188,020.83
			52517P4Y4	Unsecured	\$2,500,000.00*	Unsecured	\$2,370,028.22
			52517P4Z1	Unsecured	\$750,000,000.00*	Unsecured	\$197,904,225.56
			52517P5C1	Unsecured	\$220,000,000.00*	Unsecured	\$221,372,863.56
			52517P5D9	Unsecured	\$590,000,000.00*	Unsecured	\$291,822,572.67
			52517P5E7	Unsecured	\$250,000,000.00*	Unsecured	\$231,450,599.78
			52517P5F4	Unsecured	\$1,590,000.00*	Unsecured	\$1,280,315.28
			52517P5G2	Unsecured	\$1,165,000.00*	Unsecured	\$1,258,645.41
			52517P5J6	Unsecured	\$376,000.00*	Unsecured	\$396,417.86
			52517P5K3	Unsecured	\$4,680,000.00*	Unsecured	\$4,680,000.00
			52517P5L1	Unsecured	\$347,000.00*	Unsecured	\$347,327.13
			52517P5M9	Unsecured	\$64,000.00*	Unsecured	\$64,069.00
			52517P5N7	Unsecured	\$1,250,000.00*	Unsecured	\$1,288,196.96
			52517P5P2	Unsecured	\$192,000.00*	Unsecured	\$192,175.16
			52517P5Q0	Unsecured	\$2,500,000.00*	Unsecured	\$2,503,712.50
			52517P5S6	Unsecured	\$2,000,000.00*	Unsecured	\$2,050,472.22
			52517P5T4	Unsecured	\$500,000.00*	Unsecured	\$515,647.91
			52517P5V9	Unsecured	\$501,000.00*	Unsecured	\$447,139.23
			52517P5X5	Unsecured	\$2,250,000,000.00*	Unsecured	\$2,193,609,499.95
			52517P5Y3	Unsecured	\$1,000,000,000.00*	Unsecured	\$951,506,295.33
			52517P5Z0	Unsecured	\$33,685,000.00*	Unsecured	\$27,880,033.34
			52517P6A4	Unsecured	\$8,000,000.00*	Unsecured	\$8,030,609.02
			52517P6B2	Unsecured	\$5,000,000.00*	Unsecured	\$5,148,500.00
			52517P6C0	Unsecured	\$12,000,000.00*	Unsecured	\$12,052,215.38
			52517P6E6	Unsecured	\$875,000.00*	Unsecured	\$876,561.88
			52517P6F3	Unsecured	\$3,050,000.00*	Unsecured	\$2,479,968.73
			52517P6G1	Unsecured	\$2,351,000.00*	Unsecured	\$2,383,914.98
			52517P6H9	Unsecured	\$5,470,000.00*	Unsecured	\$4,148,637.36
			52517P6J5	Unsecured	\$25,000,000.00*	Unsecured	\$25,811,805.56

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517P6L0	Unsecured	\$25,000,000.00*	Unsecured	\$20,209,083.34
			52517P6M8	Unsecured	\$1,590,000.00*	Unsecured	\$1,164,319.13
			52517P6P1	Unsecured	\$144,330,000.00*	Unsecured	\$2,524,049.85
			52517P6Q9	Unsecured	\$13,500,000.00*	Unsecured	\$9,234,177.21
			52517P6R7	Unsecured	\$7,426,000.00*	Unsecured	\$2,926,971.68
			52517P6S5	Unsecured	\$3,000,000.00*	Unsecured	\$3,013,053.85
			52517P6U0	Unsecured	\$879,000.00*	Unsecured	\$879,000.00
			52517P6V8	Unsecured	\$247,000.00*	Unsecured	\$247,266.30
			52517P6W6	Unsecured	\$10,000,000.00*	Unsecured	\$10,080,059.11
			52517P6X4	Unsecured	\$530,000.00*	Unsecured	\$519,888.82
			52517P6Y2	Unsecured	\$5,500,000.00*	Unsecured	\$2,376,221.50
			52517P6Z9	Unsecured	\$119,000.00*	Unsecured	\$101,452.11
			52517P7A3	Unsecured	\$16,405,000.00*	Unsecured	\$14,000,723.98
			52517P7B1	Unsecured	\$1,164,000.00*	Unsecured	\$1,166,085.81
			52517P7C9	Unsecured	\$1,456,000.00*	Unsecured	\$1,485,359.98
			52517P7D7	Unsecured	\$750,000.00*	Unsecured	\$751,051.43
			52517P7E5	Unsecured	\$2,000,000.00*	Unsecured	\$2,000,000.00
			52517P7G0	Unsecured	\$4,000,000.00*	Unsecured	\$3,605,066.19
			52517P7H8	Unsecured	\$21,433,000.00*	Unsecured	\$17,035,181.01
			52517P7K1	Unsecured	\$214,000.00*	Unsecured	\$214,371.29
			52517P7L9	Unsecured	\$15,000,000.00*	Unsecured	\$15,390,937.50
			52517PA27	Unsecured	\$15,000,000.00*	Unsecured	\$15,150,000.00
			52517PA35	Unsecured	\$1,000,000,000.00*	Unsecured	\$837,535,676.63
			52517PA43	Unsecured	\$7,000,000.00*	Unsecured	\$7,021,530.54
			52517PA68	Unsecured	\$11,000,000.00*	Unsecured	\$6,208,183.08
			52517PAE1	Unsecured	\$55,000,000.00*	Unsecured	\$11,362,726.42
			52517PAZ4	Unsecured	\$50,000,000.00*	Unsecured	\$50,670,833.33
			52517PB34	Unsecured	\$20,000,000.00*	Unsecured	\$20,568,138.89
			52517PB42	Unsecured	\$10,000,000.00*	Unsecured	\$10,068,531.25
			52517PB59	Unsecured	\$30,000,000.00*	Unsecured	\$30,185,192.97
			52517PC25	Unsecured	\$7,000,000.00*	Unsecured	\$7,029,122.21
			52517PC33	Unsecured	\$200,000,000.00*	Unsecured	\$203,869,888.89
			52517PC41	Unsecured	\$150,000,000.00*	Unsecured	\$150,497,291.67
			52517PC58	Unsecured	\$600,000,000.00*	Unsecured	\$563,828,515.51

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PC66	Unsecured	\$50,000,000.00*	Unsecured	\$28,764,304.12
			52517PC74	Unsecured	\$40,310,000.00*	Unsecured	\$29,284,307.12
			52517PD57	Unsecured	\$750,000,000.00*	Unsecured	\$704,831,320.83
			52517PD65	Unsecured	\$975,000,000.00*	Unsecured	\$811,305,663.18
			52517PE23	Unsecured	\$500,000,000.00*	Unsecured	\$475,029,928.43
			52517PE31	Unsecured	\$15,000,000.00*	Unsecured	\$15,069,999.93
			52517PE98	Unsecured	\$3,000,000.00*	Unsecured	\$3,006,656.94
			52517PF63	Unsecured	\$1,000,000,000.00*	Unsecured	\$979,343,836.71
			52517PF71	Unsecured	\$300,000,000.00*	Unsecured	\$301,838,229.17
			52517PG21	Unsecured	\$1,000,000,000.00*	Unsecured	\$871,182,624.61
			52517PG39	Unsecured	\$350,000,000.00*	Unsecured	\$331,563,558.33
			52517PG96	Unsecured	\$550,000,000.00*	Unsecured	\$511,098,766.67
			52517PH46	Unsecured	\$20,000,000.00*	Unsecured	\$19,101,375.55
			52517PH53	Unsecured	\$100,000,000.00*	Unsecured	\$90,204,661.87
			52517PH61	Unsecured	\$750,000,000.00*	Unsecured	\$718,613,322.78
			52517PJ77	Unsecured	\$25,000,000.00*	Unsecured	\$25,407,291.67
			52517PJ85	Unsecured	\$52,000,000.00*	Unsecured	\$50,106,835.53
			52517PK34	Unsecured	\$25,000,000.00*	Unsecured	\$25,311,111.11
			52517PK42	Unsecured	\$12,000,000.00*	Unsecured	\$9,120,906.78
			52517PK59	Unsecured	\$800,000,000.00*	Unsecured	\$790,128,562.50
			52517PK67	Unsecured	\$750,000,000.00*	Unsecured	\$624,646,219.79
			52517PK83	Unsecured	\$950,000,000.00*	Unsecured	\$854,158,369.02
			52517PK91	Unsecured	\$35,000,000.00*	Unsecured	\$35,026,752.20
			52517PL25	Unsecured	\$22,225,000.00*	Unsecured	\$21,579,176.28
			52517PL33	Unsecured	\$925,000,000.00*	Unsecured	\$877,053,697.00
			52517PL41	Unsecured	\$2,000,000.00*	Unsecured	\$2,016,115.56
			52517PL58	Unsecured	\$52,500,000.00*	Unsecured	\$53,161,088.02
			52517PL66	Unsecured	\$5,000,000.00*	Unsecured	\$5,087,881.73
			52517PL74	Unsecured	\$3,500,000.00*	Unsecured	\$3,500,772.01
			52517PM24	Unsecured	\$12,000,000.00*	Unsecured	\$12,068,727.75
			52517PM57	Unsecured	\$5,000,000.00*	Unsecured	\$1,520,469.17
			52517PM81	Unsecured	\$5,000,000.00*	Unsecured	\$5,023,794.99
			52517PM99	Unsecured	\$3,000,000.00*	Unsecured	\$3,010,905.37
			52517PN64	Unsecured	\$60,000,000.00*	Unsecured	\$59,929,514.04

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PN98	Unsecured	\$1,350,000,000.00*	Unsecured	\$1,094,839,746.62
			52517PNZ0	Unsecured	\$150,000,000.00*	Unsecured	\$37,041,169.65
			52517PP21	Unsecured	\$150,000,000.00*	Unsecured	\$149,918,289.19
			52517PP96	Unsecured	\$125,000,000.00*	Unsecured	\$126,911,111.11
			52517PQ20	Unsecured	\$5,000,000.00*	Unsecured	\$5,028,882.43
			52517PQ38	Unsecured	\$25,000,000.00*	Unsecured	\$25,374,652.78
			52517PQ46	Unsecured	\$1,000,000,000.00*	Unsecured	\$919,315,709.62
			52517PQ53	Unsecured	\$650,000,000.00*	Unsecured	\$605,346,931.37
			52517PQ61	Unsecured	\$400,000,000.00*	Unsecured	\$398,567,499.63
			52517PQ87	Unsecured	\$3,000,000.00*	Unsecured	\$3,018,904.86
			52517PR29	Unsecured	\$9,000,000.00*	Unsecured	\$9,043,887.93
			52517PR37	Unsecured	\$2,500,000.00*	Unsecured	\$2,511,815.98
			52517PR52	Unsecured	\$12,000,000.00*	Unsecured	\$12,081,272.50
			52517PR60	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,313,758,746.19
			52517PR78	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,381,009,794.28
			52517PRF0	Unsecured	\$5,420,154.78*	Unsecured	\$4,058,430.27
			52517PRH6	Unsecured	\$2,012,750.71*	Unsecured	\$1,507,997.42
			52517PRX1	Unsecured	\$1,708,000.00*	Unsecured	\$1,261,813.99
			52517PS28	Unsecured	\$120,000,000.00*	Unsecured	\$114,523,687.50
			52517PS44	Unsecured	\$3,000,000.00*	Unsecured	\$3,011,130.69
			52517PS69	Unsecured	\$25,000,000.00*	Unsecured	\$22,378,555.56
			52517PSC6	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,370,602,808.59
			52517PSJ1	Unsecured	\$10,750,000.00*	Unsecured	\$10,921,462.50
			52517PSL6	Unsecured	\$15,000,000.00*	Unsecured	\$15,182,778.13
			52517PSZ5	Unsecured	\$360,000,000.00*	Unsecured	\$334,311,179.17
			52517PT27	Unsecured	\$6,000,000.00*	Unsecured	\$6,013,678.07
			52517PT68	Unsecured	\$33,700,000.00*	Unsecured	\$33,038,892.14
			52517PT76	Unsecured	\$10,000,000.00*	Unsecured	\$9,613,050.34
			52517PT92	Unsecured	\$1,370,000.00*	Unsecured	\$1,372,396.99
			52517PU33	Unsecured	\$1,500,000.00*	Unsecured	\$146,203.74
			52517PU41	Unsecured	\$16,000,000.00*	Unsecured	\$8,802,000.00
			52517PU74	Unsecured	\$250,000.00*	Unsecured	\$250,221.69
			52517PU82	Unsecured	\$10,000,000.00*	Unsecured	\$10,007,643.49
			52517PUF6	Unsecured	\$5,000,000.00*	Unsecured	\$5,016,256.76

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PUL3	Unsecured	\$15,000,000.00*	Unsecured	\$15,008,606.55
			52517PUM1	Unsecured	\$10,000,000.00*	Unsecured	\$10,120,833.33
			52517PUN9	Unsecured	\$25,000,000.00*	Unsecured	\$25,335,833.33
			52517PUP4	Unsecured	\$10,000,000.00*	Unsecured	\$6,055,452.85
			52517PUQ2	Unsecured	\$7,000,000.00*	Unsecured	\$7,076,805.56
			52517PUR0	Unsecured	\$3,864,000.00*	Unsecured	\$2,205,909.91
			52517PUU3	Unsecured	\$6,000,000.00*	Unsecured	\$5,778,282.16
			52517PV40	Unsecured	\$2,500,000.00*	Unsecured	\$2,535,624.31
			52517PV73	Unsecured	\$7,000,000.00*	Unsecured	\$6,886,299.48
			52517PV81	Unsecured	\$5,000,000.00*	Unsecured	\$5,147,000.00
			52517PV99	Unsecured	\$3,000,000.00*	Unsecured	\$3,017,408.25
			52517PVC2	Unsecured	\$18,600,000.00*	Unsecured	\$1,428,911.38
			52517PVM0	Unsecured	\$500,000,000.00*	Unsecured	\$491,246,529.43
			52517PVN8	Unsecured	\$3,000,000.00*	Unsecured	\$2,517,007.42
			52517PVU2	Unsecured	\$500,000,000.00*	Unsecured	\$459,599,188.80
			52517PVV0	Unsecured	\$1,150,000,000.00*	Unsecured	\$1,073,664,999.47
			52517PW23	Unsecured	\$30,000,000.00*	Unsecured	\$30,455,000.00
			52517PW31	Unsecured	\$1,600,000,000.00*	Unsecured	\$1,423,688,644.54
			52517PW49	Unsecured	\$250,000,000.00*	Unsecured	\$204,149,884.86
			52517PW56	Unsecured	\$650,000,000.00*	Unsecured	\$645,859,731.25
			52517PW64	Unsecured	\$2,000,000.00*	Unsecured	\$2,013,545.42
			52517PW80	Unsecured	\$5,000,000.00*	Unsecured	\$4,819,969.52
			52517PWA5	Unsecured	\$3,300,000.00*	Unsecured	\$3,345,226.08
			52517PWB3	Unsecured	\$19,000,000.00*	Unsecured	\$9,532,186.08
			52517PWC1	Unsecured	\$3,000,000.00*	Unsecured	\$2,603,045.10
			52517PWD9	Unsecured	\$12,000,000.00*	Unsecured	\$5,560,297.59
			52517PWE7	Unsecured	\$34,950,000.00*	Unsecured	\$35,528,616.67
			52517PWH0	Unsecured	\$10,000,000.00*	Unsecured	\$8,609,708.83
			52517PWJ6	Unsecured	\$10,000,000.00*	Unsecured	\$9,162,975.86
			52517PWL1	Unsecured	\$76,000,000.00*	Unsecured	\$51,288,502.45
			52517PWQ0	Unsecured	\$20,000,000.00*	Unsecured	\$13,245,024.95
			52517PWT4	Unsecured	\$25,000,000.00*	Unsecured	\$20,315,948.36
			52517PWW9	Unsecured	\$10,000,000.00*	Unsecured	\$7,518,616.00
			52517PX48	Unsecured	\$5,000,000.00*	Unsecured	\$5,018,175.62

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PX55	Unsecured	\$2,400,000.00*	Unsecured	\$2,408,724.30
			52517PX63	Unsecured	\$18,900,000.00*	Unsecured	\$18,964,442.54
			52517PX71	Unsecured	\$25,000,000.00*	Unsecured	\$25,113,454.78
			52517PX89	Unsecured	\$14,000,000.00*	Unsecured	\$14,051,943.20
			52517PX97	Unsecured	\$10,000,000.00*	Unsecured	\$5,032,423.63
			52517PXM8	Unsecured	\$42,000,000.00*	Unsecured	\$36,269,875.11
			52517PXP1	Unsecured	\$9,250,000.00*	Unsecured	\$9,290,999.34
			52517PXQ9	Unsecured	\$100,000,000.00*	Unsecured	\$94,221,203.30
			52517PXR7	Unsecured	\$6,000,000.00*	Unsecured	\$5,669,720.83
			52517PXS5	Unsecured	\$15,000,000.00*	Unsecured	\$15,153,333.18
			52517PXT3	Unsecured	\$500,000,000.00*	Unsecured	\$467,983,685.42
			52517PXU0	Unsecured	\$600,000,000.00*	Unsecured	\$530,132,623.79
			52517PXV8	Unsecured	\$21,000,000.00*	Unsecured	\$16,149,803.30
			52517PWX6	Unsecured	\$71,000,000.00*	Unsecured	\$66,810,537.50
			52517PXX4	Unsecured	\$5,000,000.00*	Unsecured	\$5,012,916.68
			52517PXZ9	Unsecured	\$5,000,000.00*	Unsecured	\$5,008,369.65
			52517PY21	Unsecured	\$6,000,000.00*	Unsecured	\$6,020,457.95
			52517PY47	Unsecured	\$4,210,000.00*	Unsecured	\$3,602,936.61
			52517PY54	Unsecured	\$3,000,000.00*	Unsecured	\$3,007,970.66
			52517PY62	Unsecured	\$230,000,000.00*	Unsecured	\$23,026,272.30
			52517PY70	Unsecured	\$3,233,000.00*	Unsecured	\$3,236,692.97
			52517PY96	Unsecured	\$5,000,000.00*	Unsecured	\$5,012,211.52
			52517PYD7	Unsecured	\$15,000,000.00*	Unsecured	\$9,872,381.35
			52517PYE5	Unsecured	\$38,500,000.00*	Unsecured	\$38,992,842.78
			52517PYG0	Unsecured	\$11,000,000.00*	Unsecured	\$11,139,791.67
			52517PYH8	Unsecured	\$10,000,000.00*	Unsecured	\$10,134,166.36
			52517PYJ4	Unsecured	\$5,000,000.00*	Unsecured	\$5,066,458.33
			52517PYM7	Unsecured	\$22,000,000.00*	Unsecured	\$22,201,055.66
			52517PYN5	Unsecured	\$1,100,000,000.00*	Unsecured	\$1,019,889,810.33
			52517PYP0	Unsecured	\$5,000,000.00*	Unsecured	\$5,052,222.17
			52517PYQ8	Unsecured	\$50,000,000.00*	Unsecured	\$41,769,373.51
			52517PYR6	Unsecured	\$5,000,000.00*	Unsecured	\$5,037,786.25
			52517PYS4	Unsecured	\$80,000,000.00*	Unsecured	\$58,524,700.30
			52517PYT2	Unsecured	\$70,000,000.00*	Unsecured	\$69,874,009.70

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PYU9	Unsecured	\$23,000,000.00*	Unsecured	\$23,071,645.00
			52517PYV7	Unsecured	\$10,000,000.00*	Unsecured	\$10,193,750.20
			52517PYW5	Unsecured	\$30,000,000.00*	Unsecured	\$29,405,581.11
			52517PYX3	Unsecured	\$15,000,000.00*	Unsecured	\$15,265,833.04
			52517PYY1	Unsecured	\$45,000,000.00*	Unsecured	\$21,768,700.13
			52517PYZ8	Unsecured	\$5,000,000.00*	Unsecured	\$5,079,722.04
			52517PZ38	Unsecured	\$15,000,000.00*	Unsecured	\$15,093,399.02
			52517PZ53	Unsecured	\$3,000,000.00*	Unsecured	\$3,005,021.12
			52517PZ61	Unsecured	\$10,000,000.00*	Unsecured	\$10,112,395.74
			52517PZ79	Unsecured	\$25,000,000.00*	Unsecured	\$25,428,507.02
			52517PZA2	Unsecured	\$10,000,000.00*	Unsecured	\$10,139,855.56
			52517PZE4	Unsecured	\$30,000,000.00*	Unsecured	\$30,044,031.33
			52517PZJ3	Unsecured	\$5,000,000.00*	Unsecured	\$5,016,386.11
			52517PZL8	Unsecured	\$18,000,000.00*	Unsecured	\$17,646,136.67
			52517PZM6	Unsecured	\$15,000,000.00*	Unsecured	\$15,075,833.42
			52517PZN4	Unsecured	\$17,000,000.00*	Unsecured	\$6,683,478.21
			52517PZS3	Unsecured	\$20,000,000.00*	Unsecured	\$20,318,888.98
			52517PZW4	Unsecured	\$15,000,000.00*	Unsecured	\$15,022,765.67
			52517PZX2	Unsecured	\$15,000,000.00*	Unsecured	\$15,023,599.00
			52517PZY0	Unsecured	\$25,000,000.00*	Unsecured	\$7,022,416.05
			52517PZZ7	Unsecured	\$5,000,000.00*	Unsecured	\$5,048,999.84
			52519FAB7	Unsecured	\$2,317,000.00*	Unsecured	\$2,291,508.33
			52519FAC5	Unsecured	\$3,692,000.00*	Unsecured	\$3,416,871.33
			52519FAD3	Unsecured	\$5,518,000.00*	Unsecured	\$5,365,707.75
			52519FAE1	Unsecured	\$7,270,000.00*	Unsecured	\$6,792,110.00
			52519FAG6	Unsecured	\$1,451,000.00*	Unsecured	\$1,457,227.21
			52519FAH4	Unsecured	\$5,391,000.00*	Unsecured	\$4,967,664.58
			52519FAJ0	Unsecured	\$4,272,000.00*	Unsecured	\$4,057,837.50
			52519FAK7	Unsecured	\$2,248,000.00*	Unsecured	\$2,251,808.75
			52519FAL5	Unsecured	\$5,934,000.00*	Unsecured	\$5,374,743.75
			52519FAM3	Unsecured	\$13,150,000.00*	Unsecured	\$12,322,219.17
			52519FAN1	Unsecured	\$5,251,000.00*	Unsecured	\$4,880,663.04
			52519FAP6	Unsecured	\$5,596,000.00*	Unsecured	\$5,033,967.08
			52519FAQ4	Unsecured	\$839,000.00*	Unsecured	\$815,248.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52519FAR2	Unsecured	\$1,986,000.00*	Unsecured	\$1,861,261.50
			52519FAS0	Unsecured	\$7,866,000.00*	Unsecured	\$7,107,842.00
			52519FAT8	Unsecured	\$2,880,000.00*	Unsecured	\$2,474,985.33
			52519FAU5	Unsecured	\$50,000,000.00*	Unsecured	\$45,444,214.31
			52519FAV3	Unsecured	\$8,085,000.00*	Unsecured	\$7,354,949.00
			52519FAW1	Unsecured	\$5,081,000.00*	Unsecured	\$4,911,379.17
			52519FAX9	Unsecured	\$8,148,000.00*	Unsecured	\$7,359,094.17
			52519FAZ4	Unsecured	\$11,153,000.00*	Unsecured	\$10,169,397.08
			52519FBA8	Unsecured	\$10,129,000.00*	Unsecured	\$8,981,979.58
			52519FBB6	Unsecured	\$6,194,000.00*	Unsecured	\$5,495,408.81
			52519FBC4	Unsecured	\$6,310,000.00*	Unsecured	\$5,383,224.00
			52519FBD2	Unsecured	\$4,399,000.00*	Unsecured	\$3,843,684.62
			52519FBE0	Unsecured	\$10,412,000.00*	Unsecured	\$8,678,525.52
			52519BF7	Unsecured	\$3,954,000.00*	Unsecured	\$3,201,541.39
			52519FBG5	Unsecured	\$25,000,000.00*	Unsecured	\$23,592,311.11
			52519FBH3	Unsecured	\$8,546,000.00*	Unsecured	\$6,695,646.53
			52519FBJ9	Unsecured	\$13,445,000.00*	Unsecured	\$10,624,156.11
			52519FBK6	Unsecured	\$7,446,000.00*	Unsecured	\$5,702,923.60
			52519FBL4	Unsecured	\$1,323,000.00*	Unsecured	\$1,314,823.61
			52519FBM2	Unsecured	\$3,163,000.00*	Unsecured	\$2,754,201.39
			52519FBN0	Unsecured	\$25,165,000.00*	Unsecured	\$23,670,026.15
			52519FBP5	Unsecured	\$1,317,000.00*	Unsecured	\$1,184,687.22
			52519FBS9	Unsecured	\$3,041,000.00*	Unsecured	\$2,942,678.20
			52519FBT7	Unsecured	\$689,000.00*	Unsecured	\$632,013.96
			52519FBU4	Unsecured	\$643,000.00*	Unsecured	\$441,505.78
			52519FBV2	Unsecured	\$3,773,000.00*	Unsecured	\$3,201,908.67
			52519FBW0	Unsecured	\$12,932,000.00*	Unsecured	\$11,767,115.21
			52519FBX8	Unsecured	\$6,791,000.00*	Unsecured	\$6,177,590.33
			52519FBY6	Unsecured	\$60,000,000.00*	Unsecured	\$56,637,913.67
			52519FBZ3	Unsecured	\$2,217,000.00*	Unsecured	\$2,074,480.43
			52519FCA7	Unsecured	\$6,826,000.00*	Unsecured	\$5,993,870.69
			52519FCB5	Unsecured	\$57,687,000.00*	Unsecured	\$54,342,445.50
			52519FCC3	Unsecured	\$11,039,000.00*	Unsecured	\$9,919,586.67
			52519FCD1	Unsecured	\$5,000,000.00*	Unsecured	\$4,063,736.22

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52519FCE9	Unsecured	\$12,178,000.00*	Unsecured	\$10,516,825.56
			52519FCF6	Unsecured	\$6,337,000.00*	Unsecured	\$5,313,572.25
			52519FCG4	Unsecured	\$5,000,000.00*	Unsecured	\$4,130,558.83
			52519FCH2	Unsecured	\$13,982,000.00*	Unsecured	\$11,744,290.21
			52519FCJ8	Unsecured	\$11,884,000.00*	Unsecured	\$10,134,951.91
			52519FCK5	Unsecured	\$12,817,000.00*	Unsecured	\$10,910,525.00
			52519FCL3	Unsecured	\$11,957,000.00*	Unsecured	\$10,673,540.71
			52519FCM1	Unsecured	\$8,821,000.00*	Unsecured	\$7,190,645.20
			52519FCN9	Unsecured	\$11,700,000.00*	Unsecured	\$9,719,820.50
			52519FCP4	Unsecured	\$6,794,000.00*	Unsecured	\$5,747,820.75
			52519FCQ2	Unsecured	\$11,489,000.00*	Unsecured	\$10,133,082.13
			52519FCR0	Unsecured	\$100,000,000.00*	Unsecured	\$96,502,527.50
			52519FCT6	Unsecured	\$9,793,000.00*	Unsecured	\$8,618,509.30
			52519FCU3	Unsecured	\$12,276,000.00*	Unsecured	\$11,179,362.00
			52519FCV1	Unsecured	\$23,537,000.00*	Unsecured	\$21,929,274.89
			52519FCW9	Unsecured	\$2,082,000.00*	Unsecured	\$1,911,125.02
			52519FCX7	Unsecured	\$25,000,000.00*	Unsecured	\$23,479,552.50
			52519FCY5	Unsecured	\$32,852,000.00*	Unsecured	\$30,989,587.50
			52519FCZ2	Unsecured	\$873,000.00*	Unsecured	\$864,150.67
			52519FDA6	Unsecured	\$909,000.00*	Unsecured	\$910,363.50
			52519FDB4	Unsecured	\$724,000.00*	Unsecured	\$678,128.33
			52519FDC2	Unsecured	\$12,903,000.00*	Unsecured	\$12,020,182.92
			52519FDD0	Unsecured	\$13,069,000.00*	Unsecured	\$11,488,533.73
			52519FDE8	Unsecured	\$11,995,000.00*	Unsecured	\$10,619,321.33
			52519FDF5	Unsecured	\$70,000.00*	Unsecured	\$71,847.71
			52519FDG3	Unsecured	\$16,587,000.00*	Unsecured	\$14,352,874.13
			52519FDH1	Unsecured	\$19,227,000.00*	Unsecured	\$16,320,155.98
			52519FDJ7	Unsecured	\$23,878,000.00*	Unsecured	\$21,340,233.37
			52519FDK4	Unsecured	\$20,000,000.00*	Unsecured	\$17,629,674.56
			52519FDL2	Unsecured	\$10,000,000.00*	Unsecured	\$9,177,554.75
			52519FDM0	Unsecured	\$13,343,000.00*	Unsecured	\$12,136,305.25
			52519FDN8	Unsecured	\$7,209,000.00*	Unsecured	\$6,855,010.50
			52519FDP3	Unsecured	\$25,174,000.00*	Unsecured	\$22,744,921.75
			52519FDQ1	Unsecured	\$15,000,000.00*	Unsecured	\$14,013,462.22

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52519FDR9	Unsecured	\$2,592,000.00*	Unsecured	\$2,475,524.52
			52519FDS7	Unsecured	\$15,000,000.00*	Unsecured	\$13,932,001.56
			52519FDT5	Unsecured	\$6,903,000.00*	Unsecured	\$6,424,043.96
			52519FDU2	Unsecured	\$7,920,000.00*	Unsecured	\$7,158,246.67
			52519FDV0	Unsecured	\$6,372,000.00*	Unsecured	\$5,936,060.00
			52519FDW8	Unsecured	\$11,106,000.00*	Unsecured	\$9,635,185.20
			52519FDX6	Unsecured	\$11,028,000.00*	Unsecured	\$9,992,845.20
			52519FDY4	Unsecured	\$14,451,000.00*	Unsecured	\$12,466,878.63
			52519FDZ1	Unsecured	\$7,231,000.00*	Unsecured	\$6,357,601.88
			52519FEA5	Unsecured	\$11,101,000.00*	Unsecured	\$9,722,048.34
			52519FEB3	Unsecured	\$10,967,000.00*	Unsecured	\$9,834,078.92
			52519FEC1	Unsecured	\$11,474,000.00*	Unsecured	\$10,432,871.10
			52519FED9	Unsecured	\$18,761,000.00*	Unsecured	\$17,523,282.56
			52519FEE7	Unsecured	\$3,589,000.00*	Unsecured	\$3,267,712.80
			52519FEF4	Unsecured	\$7,130,000.00*	Unsecured	\$6,475,646.91
			52519FEG2	Unsecured	\$6,422,000.00*	Unsecured	\$6,343,305.89
			52519FEH0	Unsecured	\$10,000,000.00*	Unsecured	\$18,912,348.00
			52519FEJ6	Unsecured	\$35,000,000.00*	Unsecured	\$33,910,272.00
			52519FEK3	Unsecured	\$748,000.00*	Unsecured	\$700,792.00
			52519FEL1	Unsecured	\$18,326,000.00*	Unsecured	\$17,736,111.40
			52519FEM9	Unsecured	\$610,000.00*	Unsecured	\$610,635.42
			52519FEN7	Unsecured	\$10,000,000.00*	Unsecured	\$9,926,296.00
			52519FEP2	Unsecured	\$9,830,000.00*	Unsecured	\$9,777,657.57
			52519FEQ0	Unsecured	\$6,735,000.00*	Unsecured	\$6,590,473.45
			52519FER8	Unsecured	\$10,084,000.00*	Unsecured	\$9,815,267.15
			52519FES6	Unsecured	\$7,593,000.00*	Unsecured	\$7,450,241.16
			52519FET4	Unsecured	\$7,359,000.00*	Unsecured	\$7,591,523.96
			52519FEU1	Unsecured	\$34,012,000.00*	Unsecured	\$35,056,138.44
			52519FEV9	Unsecured	\$14,000,000.00*	Unsecured	\$14,383,288.89
			52519FEW7	Unsecured	\$14,635,000.00*	Unsecured	\$15,023,437.29
			52519FEX5	Unsecured	\$41,249,000.00*	Unsecured	\$42,291,683.06
			52519FEY3	Unsecured	\$1,178,000.00*	Unsecured	\$1,185,730.63
			52519FEZ0	Unsecured	\$2,989,000.00*	Unsecured	\$3,053,761.67
			52519FFA4	Unsecured	\$3,992,000.00*	Unsecured	\$4,076,580.50

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52519FFB2	Unsecured	\$14,311,000.00*	Unsecured	\$14,410,344.36
			52519FFC0	Unsecured	\$24,643,000.00*	Unsecured	\$24,800,149.83
			52519FFD8	Unsecured	\$35,909,000.00*	Unsecured	\$36,123,842.33
			52519FFE6	Unsecured	\$43,895,000.00*	Unsecured	\$43,998,437.50
			52519FFF3	Unsecured	\$21,829,000.00*	Unsecured	\$21,949,059.50
			52519FFG1	Unsecured	\$27,564,000.00*	Unsecured	\$27,643,944.79
			52519FFH9	Unsecured	\$10,623,000.00*	Unsecured	\$10,640,262.38
			52519FFJ5	Unsecured	\$10,438,000.00*	Unsecured	\$10,470,038.86
			52519FFK2	Unsecured	\$6,151,000.00*	Unsecured	\$6,155,613.25
			52519FFL0	Unsecured	\$2,675,000.00*	Unsecured	\$2,749,379.86
			52519FFM8	Unsecured	\$7,876,000.00*	Unsecured	\$8,091,714.89
			52519FFN6	Unsecured	\$7,482,000.00*	Unsecured	\$7,679,057.18
			52519FFP1	Unsecured	\$648,000.00*	Unsecured	\$657,657.00
			52520W283	Unsecured	\$8,083,300.00*	Unsecured	\$8,083,300.00
			52520W325	Unsecured	\$15,000,000.00*	Unsecured	\$13,953,739.13
			52520W333	Unsecured	\$53,027,100.00*	Unsecured	\$49,202,727.32
			52520W341	Unsecured	\$32,861,710.00*	Unsecured	\$26,858,745.99
			52520W358	Unsecured	\$17,008,330.00*	Unsecured	\$13,988,833.16
			52520W390	Unsecured	\$10,501,790.00*	Unsecured	\$6,354,469.59
			52520W440	Unsecured	\$12,997,600.00*	Unsecured	\$8,795,607.65
			52520W515	Unsecured	\$23,000,000.00*	Unsecured	\$19,043,800.86
			52520W549	Unsecured	\$24,066,340.00*	Unsecured	\$9,335,378.55
			52520W556	Unsecured	Undetermined	Unsecured	\$19,636,861.76
			52520W564	Unsecured	Undetermined	Unsecured	\$32,039,118.89
			52520WAD3	Unsecured	\$10,000,000.00*	Unsecured	\$10,021,500.91
			52520WAM3	Unsecured	\$450,000.00*	Unsecured	\$361,437.08
			52520WAV3	Unsecured	\$40,250,000.00*	Unsecured	\$287,646.39
			52520WAZ4	Unsecured	\$1,375,000.00*	Unsecured	\$1,376,648.42
			52520WBD2	Unsecured	\$5,000,000.00*	Unsecured	\$5,011,154.69
			52520WDF5	Unsecured	\$175,000,000.00*	Unsecured	\$175,310,552.67
			52520WDK4	Unsecured	\$272,200,000.00*	Unsecured	\$97,372,489.82
			52522L129	Unsecured	\$7,232,050.00*	Unsecured	\$6,908,755.87
			52522L137	Unsecured	\$10,115,520.00*	Unsecured	\$7,216,252.15
			52522L145	Unsecured	\$1,762,140.00*	Unsecured	\$1,201,327.02

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52522L186	Unsecured	\$8,238,780.00*	Unsecured	\$8,250,719.08
			52522L202	Unsecured	\$18,000,000.00*	Unsecured	\$18,032,062.56
			52522L236	Unsecured	\$16,785,040.00*	Unsecured	\$12,467,336.52
			52522L244	Unsecured	\$21,821,000.00*	Unsecured	\$17,782,009.10
			52522L251	Unsecured	\$13,997,350.00*	Unsecured	\$9,613,298.13
			52522L293	Unsecured	\$38,850,000.00*	Unsecured	\$36,895,134.86
			52522L301	Unsecured	\$7,830,660.00*	Unsecured	\$5,561,036.32
			52522L319	Unsecured	\$11,876,070.00*	Unsecured	\$6,752,343.88
			52522L327	Unsecured	\$2,666,260.00*	Unsecured	\$1,945,703.96
			52522L335	Unsecured	\$52,814,490.00*	Unsecured	\$34,044,123.11
			52522L350	Unsecured	\$2,600,000,000.00*	Unsecured	\$81,339,784.84
			52522L376	Unsecured	\$16,707,020.00*	Unsecured	\$14,137,626.66
			52522L384	Unsecured	\$3,825,970.00*	Unsecured	\$2,110,392.08
			52522L392	Unsecured	\$4,045,800.00*	Unsecured	\$3,226,053.33
			52522L400	Unsecured	\$25,000,000.00*	Unsecured	\$25,028,997.40
			52522L418	Unsecured	\$26,064,470.00*	Unsecured	\$19,855,419.18
			52522L426	Unsecured	\$12,000,000.00*	Unsecured	\$8,964,731.94
			52522L459	Unsecured	\$29,713,150.00*	Unsecured	\$25,192,494.25
			52522L475	Unsecured	\$5,339,000.00*	Unsecured	\$4,302,502.25
			52522L483	Unsecured	\$4,142,300.00*	Unsecured	\$3,202,849.85
			52522L491	Unsecured	\$36,010,650.00*	Unsecured	\$31,764,236.22
			52522L525	Unsecured	\$776,817,400.00*	Unsecured	\$72,681,740.00
			52522L533	Unsecured	\$8,000,000.00*	Unsecured	\$6,755,578.11
			52522L558	Unsecured	\$13,820,000,000.00*	Unsecured	\$245,067,367.75
			52522L566	Unsecured	\$25,495,180.00*	Unsecured	\$25,495,180.00
			52522L574	Unsecured	\$51,565,320.00*	Unsecured	\$48,369,801.27
			52522L582	Unsecured	\$8,673,630.00*	Unsecured	\$7,314,405.65
			52522L632	Unsecured	\$3,380,240.00*	Unsecured	\$3,386,947.67
			52522L657	Unsecured	\$48,310,620.00*	Unsecured	\$38,631,903.30
			52522L673	Unsecured	\$2,161,670.00*	Unsecured	\$2,399,393.37
			52522L699	Unsecured	\$1,233,600.00*	Unsecured	\$1,326,516.17
			52522L707	Unsecured	\$2,028,100.00*	Unsecured	\$1,997,310.79
			52522L715	Unsecured	\$3,538,300.00*	Unsecured	\$3,733,840.34
			52522L723	Unsecured	\$3,807,570.00*	Unsecured	\$3,286,201.53

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52522L731	Unsecured	\$5,000,000.00*	Unsecured	\$4,800,506.25
			52522L749	Unsecured	\$5,000,000.00*	Unsecured	\$4,490,158.88
			52522L756	Unsecured	\$5,000,000.00*	Unsecured	\$4,151,416.19
			52522L772	Unsecured	\$1,395,500.00*	Unsecured	\$1,575,813.18
			52522L798	Unsecured	\$13,688,610.00*	Unsecured	\$13,688,610.00
			52522L806	Unsecured	\$29,567,250.00*	Unsecured	\$26,284,109.43
			52522L814	Unsecured	\$4,314,700.00*	Unsecured	\$3,788,372.77
			52522L822	Unsecured	\$403,100,000.00*	Unsecured	\$37,829,521.78
			52522L830	Unsecured	\$11,307,500.00*	Unsecured	\$11,307,500.00
			52522L848	Unsecured	\$4,102,500.00*	Unsecured	\$3,712,245.77
			52522L871	Unsecured	\$7,556,450.00*	Unsecured	\$7,778,078.99
			52522L889	Unsecured	\$16,946,020.00*	Unsecured	\$16,970,577.02
			52523J115	Unsecured	\$5,250,000.00*	Unsecured	\$5,250,000.00
			52523J131	Unsecured	\$12,686,000.00*	Unsecured	\$8,980,709.98
			52523J149	Unsecured	\$5,004,000.00*	Unsecured	\$4,984,158.29
			52523J156	Unsecured	\$7,368,780.00*	Unsecured	\$7,450,766.50
			52523J172	Unsecured	\$12,680,000.00*	Unsecured	\$11,497,687.08
			52523J206	Unsecured	\$25,009,640.00*	Unsecured	\$21,062,034.81
			52523J214	Unsecured	\$5,070,930.00*	Unsecured	\$4,204,785.38
			52523J222	Unsecured	\$6,958,000.00*	Unsecured	\$6,690,624.98
			52523J230	Unsecured	\$17,018,280.00*	Unsecured	\$16,145,320.79
			52523J248	Unsecured	\$12,167,700.00*	Unsecured	\$12,247,850.96
			52523J255	Unsecured	\$4,035,700.00*	Unsecured	\$4,062,283.93
			52523J263	Unsecured	\$3,365,520.00*	Unsecured	\$3,215,495.77
			52523J297	Unsecured	\$46,000,020.00*	Unsecured	\$39,343,468.36
			52523J305	Unsecured	\$25,000,000.00*	Unsecured	\$23,207,665.95
			52523J412	Unsecured	\$13,692,000.00*	Unsecured	\$13,692,000.00
			52523J420	Unsecured	\$5,119,000.00*	Unsecured	\$5,119,000.00
			52523J438	Unsecured	\$12,024,370.00*	Unsecured	\$12,179,354.17
			52523J446	Unsecured	\$1,325,500.00*	Unsecured	\$1,018,643.54
			52523J503	Unsecured	\$5,000,000.00*	Unsecured	\$4,290,180.18
			5252M0AA5	Unsecured	\$2,000,000.00*	Unsecured	\$2,000,456.26
			5252M0AB3	Unsecured	\$3,749,000.00*	Unsecured	\$3,850,118.72
			5252M0AC1	Unsecured	\$610,000.00*	Unsecured	\$416,900.31

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0AD9	Unsecured	\$2,724,000.00*	Unsecured	\$2,216,193.02
			5252M0AE7	Unsecured	\$5,816,000.00*	Unsecured	\$5,984,681.58
			5252M0AF4	Unsecured	\$513,000.00*	Unsecured	\$513,816.08
			5252M0AG2	Unsecured	\$368,000.00*	Unsecured	\$368,498.53
			5252M0AH0	Unsecured	\$2,136,000.00*	Unsecured	\$2,139,397.95
			5252M0AJ6	Unsecured	\$2,725,000.00*	Unsecured	\$2,817,964.13
			5252M0AL1	Unsecured	\$465,000.00*	Unsecured	\$465,000.00
			5252M0AM9	Unsecured	\$25,000,000.00*	Unsecured	\$25,050,717.18
			5252M0AN7	Unsecured	\$3,000,000.00*	Unsecured	\$3,000,000.00
			5252M0AP2	Unsecured	\$8,652,000.00*	Unsecured	\$8,863,183.69
			5252M0AQ0	Unsecured	\$155,000.00*	Unsecured	\$155,253.89
			5252M0AR8	Unsecured	\$19,000,000.00*	Unsecured	\$19,284,472.22
			5252M0AS6	Unsecured	\$3,500,000.00*	Unsecured	\$3,509,025.88
			5252M0AT4	Unsecured	\$7,000,000.00*	Unsecured	\$7,085,236.81
			5252M0AU1	Unsecured	\$8,000,000.00*	Unsecured	\$8,006,062.30
			5252M0AV9	Unsecured	\$38,000,000.00*	Unsecured	\$5,360,009.84
			5252M0AW7	Unsecured	\$3,000,000.00*	Unsecured	\$3,001,820.51
			5252M0AX5	Unsecured	\$7,582,000.00*	Unsecured	\$6,764,000.00
			5252M0AY3	Unsecured	\$32,000,000.00*	Unsecured	\$32,650,222.22
			5252M0AZ0	Unsecured	\$1,119,000.00*	Unsecured	\$1,119,736.93
			5252M0BA4	Unsecured	\$555,000.00*	Unsecured	\$555,000.00
			5252M0BB2	Unsecured	Undetermined	Unsecured	\$214,000.00
			5252M0BC0	Unsecured	\$1,689,000.00*	Unsecured	\$1,089,000.00
			5252M0BD8	Unsecured	\$2,823,000.00*	Unsecured	\$2,458,549.51
			5252M0BE6	Unsecured	\$2,385,000.00*	Unsecured	\$1,945,880.09
			5252M0BF3	Unsecured	\$813,000.00*	Unsecured	\$813,289.74
			5252M0BG1	Unsecured	\$1,026,000.00*	Unsecured	\$1,026,395.87
			5252M0BH9	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0BJ5	Unsecured	\$1,970,000.00*	Unsecured	\$1,981,379.68
			5252M0BK2	Unsecured	\$505,000.00*	Unsecured	\$505,000.00
			5252M0BL0	Unsecured	\$55,000,000.00*	Unsecured	\$55,210,437.00
			5252M0BM8	Unsecured	\$1,167,000.00*	Unsecured	\$1,112,434.70
			5252M0BN6	Unsecured	\$4,730,000.00*	Unsecured	\$3,430,047.63
			5252M0BP1	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0BQ9	Unsecured	\$1,790,000.00*	Unsecured	\$1,728,325.48
			5252M0BR7	Unsecured	\$688,000.00*	Unsecured	\$688,000.00
			5252M0BS5	Unsecured	\$35,000,000.00*	Unsecured	\$35,118,462.50
			5252M0BT3	Unsecured	\$418,000.00*	Unsecured	\$418,000.00
			5252M0BU0	Unsecured	\$585,000.00*	Unsecured	\$585,000.00
			5252M0BV8	Unsecured	\$508,000.00*	Unsecured	\$508,000.00
			5252M0BX4	Unsecured	\$28,000,000.00*	Unsecured	\$28,332,500.00
			5252M0BY2	Unsecured	\$5,000,000.00*	Unsecured	\$1,263,405.00
			5252M0BZ9	Unsecured	\$4,000,000,000.00*	Unsecured	\$3,418,022,031.25
			5252M0CB1	Unsecured	\$42,000,000.00*	Unsecured	\$42,302,166.67
			5252M0CC9	Unsecured	\$5,885,000.00*	Unsecured	\$5,646,826.23
			5252M0CD7	Unsecured	\$6,833,000.00*	Unsecured	\$6,865,217.60
			5252M0CE5	Unsecured	\$4,479,000.00*	Unsecured	\$5,685,000.00
			5252M0CF2	Unsecured	\$5,000,000.00*	Unsecured	\$5,001,140.65
			5252M0CG0	Unsecured	\$7,165,000.00*	Unsecured	\$5,696,141.18
			5252M0CH8	Unsecured	\$35,000,000.00*	Unsecured	\$35,102,409.01
			5252M0CJ4	Unsecured	\$1,006,000.00*	Unsecured	\$1,006,000.00
			5252M0CK1	Unsecured	\$15,000,000.00*	Unsecured	\$15,127,875.00
			5252M0CL9	Unsecured	\$5,000,000.00*	Unsecured	\$5,014,629.86
			5252M0CM7	Unsecured	\$24,000,000.00*	Unsecured	\$24,055,816.45
			5252M0CN5	Unsecured	\$3,300,000.00*	Unsecured	\$3,357,600.54
			5252M0CP0	Unsecured	\$30,000.00*	Unsecured	\$30,000.00
			5252M0CQ8	Unsecured	\$15,000,000.00*	Unsecured	\$15,020,385.38
			5252M0CR6	Unsecured	\$2,000,000.00*	Unsecured	\$1,464,346.66
			5252M0CS4	Unsecured	\$17,061,000.00*	Unsecured	\$17,084,190.00
			5252M0CT2	Unsecured	\$22,000,000.00*	Unsecured	\$22,092,125.00
			5252M0CU9	Unsecured	\$20,500,000.00*	Unsecured	\$20,530,760.22
			5252M0CV7	Unsecured	\$12,000,000.00*	Unsecured	\$12,057,000.00
			5252M0CW5	Unsecured	\$9,000,000.00*	Unsecured	\$9,066,914.44
			5252M0CX3	Unsecured	\$86,000.00*	Unsecured	\$866,000.00
			5252M0CY1	Unsecured	\$4,738,000.00*	Unsecured	\$4,084,454.49
			5252M0CZ8	Unsecured	\$15,827,000.00*	Unsecured	\$15,844,939.88
			5252M0DA2	Unsecured	\$2,223,000.00*	Unsecured	\$2,223,000.00
			5252M0DB0	Unsecured	Undetermined	Unsecured	\$232,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0DD6	Unsecured	\$9,368,000.00*	Unsecured	\$9,368,000.00
			5252M0DE4	Unsecured	\$5,000,000.00*	Unsecured	\$5,036,944.44
			5252M0DF1	Unsecured	\$3,645,000.00*	Unsecured	\$3,645,000.00
			5252M0DG9	Unsecured	\$3,000,000.00*	Unsecured	\$3,016,100.00
			5252M0DH7	Unsecured	\$2,325,000.00*	Unsecured	\$2,011,992.42
			5252M0DJ3	Unsecured	\$2,000,000.00*	Unsecured	\$2,011,000.00
			5252M0DK0	Unsecured	\$14,600,000.00*	Unsecured	\$14,600,000.00
			5252M0DL8	Unsecured	\$6,000,000.00*	Unsecured	\$5,410,648.67
			5252M0DM6	Unsecured	\$870,000.00*	Unsecured	\$870,000.00
			5252M0DP9	Unsecured	\$7,000,000.00*	Unsecured	\$7,145,833.33
			5252M0DQ7	Unsecured	\$699,000.00*	Unsecured	\$712,629.48
			5252M0DR5	Unsecured	\$7,000,000.00*	Unsecured	\$7,024,675.00
			5252M0DS3	Unsecured	\$774,000.00*	Unsecured	\$774,000.00
			5252M0DT1	Unsecured	\$12,980,000.00*	Unsecured	\$10,648,097.00
			5252M0DU8	Unsecured	\$1,200,000.00*	Unsecured	\$1,200,000.00
			5252M0DV6	Unsecured	\$5,000,000.00*	Unsecured	\$5,017,083.33
			5252M0DW4	Unsecured	\$1,000,000.00*	Unsecured	\$837,093.74
			5252M0DX2	Unsecured	\$9,000,000.00*	Unsecured	\$9,032,625.00
			5252M0DY0	Unsecured	\$300,000,000.00*	Unsecured	\$301,673,768.25
			5252M0DZ7	Unsecured	\$3,600,000.00*	Unsecured	\$3,607,200.00
			5252M0EA1	Unsecured	\$20,000,000.00*	Unsecured	\$20,025,694.44
			5252M0EB9	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0EC7	Unsecured	\$8,000,000.00*	Unsecured	\$8,008,888.89
			5252M0ED5	Unsecured	\$20,622,000.00*	Unsecured	\$18,132,000.00
			5252M0EE3	Unsecured	Undetermined	Unsecured	\$1,623,792.94
			5252M0EF0	Unsecured	\$3,671,000.00*	Unsecured	\$3,716,596.11
			5252M0EG8	Unsecured	\$10,000,000.00*	Unsecured	\$10,268,888.89
			5252M0EH6	Unsecured	\$23,000,000.00*	Unsecured	\$23,587,777.78
			5252M0EJ2	Unsecured	\$3,000,000.00*	Unsecured	\$3,011,833.33
			5252M0EK9	Unsecured	\$4,522,000.00*	Unsecured	\$4,522,000.00
			5252M0EL7	Unsecured	\$3,075,000.00*	Unsecured	\$3,075,000.00
			5252M0EM5	Unsecured	\$699,000.00*	Unsecured	\$699,000.00
			5252M0EN3	Unsecured	\$3,000,000.00*	Unsecured	\$3,004,375.00
			5252M0EP8	Unsecured	\$2,010,000.00*	Unsecured	\$2,010,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0EQ6	Unsecured	\$155,000.00*	Unsecured	\$155,000.00
			5252M0ER4	Unsecured	\$2,075,000.00*	Unsecured	\$1,940,394.92
			5252M0ES2	Unsecured	\$2,100,000.00*	Unsecured	\$2,125,075.76
			5252M0ET0	Unsecured	\$4,100,000.00*	Unsecured	\$4,259,353.33
			5252M0EU7	Unsecured	\$5,000,000.00*	Unsecured	\$5,100,208.33
			5252M0EV5	Unsecured	\$1,727,000.00*	Unsecured	\$1,750,026.67
			5252M0EW3	Unsecured	\$5,000,000.00*	Unsecured	\$5,099,305.56
			5252M0EX1	Unsecured	\$474,000.00*	Unsecured	\$474,000.00
			5252M0EY9	Unsecured	\$1,300,000.00*	Unsecured	\$13,195,000.00
			5252M0EZ6	Unsecured	\$326,000.00*	Unsecured	\$328,750.63
			5252M0FA0	Unsecured	\$20,000,000.00*	Unsecured	\$20,471,900.00
			5252M0FB8	Unsecured	\$4,385,000.00*	Unsecured	\$4,221,232.76
			5252M0FC6	Unsecured	\$10,000,000.00*	Unsecured	\$10,127,500.00
			5252M0FD4	Unsecured	\$2,500,000,000.00*	Unsecured	\$2,188,282,002.66
			5252M0FE2	Unsecured	\$267,000.00*	Unsecured	\$271,008.33
			5252M0FF9	Unsecured	\$7,560,000.00*	Unsecured	\$7,560,000.00
			5252M0FG7	Unsecured	\$7,005,000.00*	Unsecured	\$6,737,629.91
			5252M0FH5	Unsecured	\$3,000,000.00*	Unsecured	\$3,021,666.67
			5252M0FJ1	Unsecured	\$4,275,000.00*	Unsecured	\$4,012,307.60
			5252M0FK8	Unsecured	\$8,000,000.00*	Unsecured	\$8,191,333.33
			5252M0FL6	Unsecured	\$393,000.00*	Unsecured	\$393,000.00
			5252M0FM4	Unsecured	\$6,850,000.00*	Unsecured	\$6,850,000.00
			5252M0FN2	Unsecured	\$207,000.00*	Unsecured	\$207,000.00
			5252M0FR3	Unsecured	\$2,550,000.00*	Unsecured	\$2,165,958.78
			5252M0FS1	Unsecured	\$3,200,000.00*	Unsecured	\$2,476,977.52
			5252M0FT9	Unsecured	\$10,000,000.00*	Unsecured	\$10,148,222.22
			5252M0FU6	Unsecured	\$2,302,000.00*	Unsecured	\$2,312,071.25
			5252M0FV4	Unsecured	\$6,150,000.00*	Unsecured	\$6,235,580.13
			5252M0FW2	Unsecured	\$9,000,000.00*	Unsecured	\$9,052,000.00
			5252M0FX0	Unsecured	\$10,000,000.00*	Unsecured	\$10,000,000.00
			5252M0FY8	Unsecured	\$1,500,000.00*	Unsecured	\$507,370.88
			5252M0FZ5	Unsecured	\$372,000.00*	Unsecured	\$372,000.00
			5252M0GA9	Unsecured	\$2,313,000.00*	Unsecured	\$2,259,000.00
			5252M0GB7	Unsecured	\$3,000,000.00*	Unsecured	\$1,602,792.47

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0GC5	Unsecured	\$232,000.00*	Unsecured	\$232,000.00
			5252M0GD3	Unsecured	\$5,000,000.00*	Unsecured	\$5,142,638.89
			5252M0GE1	Unsecured	\$1,320,000.00*	Unsecured	\$1,146,768.84
			5252M0GF8	Unsecured	\$4,400,000.00*	Unsecured	\$4,417,221.59
			5252M0GG6	Unsecured	\$2,000,000.00*	Unsecured	\$223,266.21
			5252M0GJ0	Unsecured	\$2,320,000.00*	Unsecured	\$2,435,000.00
			5252M0GM3	Unsecured	\$4,488,000.00*	Unsecured	\$4,658,142.70
			5252M0GN1	Unsecured	\$25,000,000.00*	Unsecured	\$25,658,333.33
			5252M0GP6	Unsecured	\$3,000,000.00*	Unsecured	\$3,029,574.32
			5252M0GQ4	Unsecured	\$1,000,000.00*	Unsecured	\$1,030,500.00
			5252M0GR2	Unsecured	\$500,000.00*	Unsecured	\$432,829.93
			5252M0GS0	Unsecured	\$500,000.00*	Unsecured	\$463,250.37
			5252M0GU5	Unsecured	\$433,000.00*	Unsecured	\$433,000.00
			5252M0GV3	Unsecured	\$2,300,000.00*	Unsecured	\$2,007,664.34
			5252M0GW1	Unsecured	\$1,840,000.00*	Unsecured	\$1,840,000.00
			5252M0GX9	Unsecured	\$3,245,000.00*	Unsecured	\$3,245,000.00
			82087KAG4	Unsecured	\$26,000,000.00*	Unsecured	\$15,952,411.90
				Subtotal	\$73,162,259,495.49*	Subtotal	\$48,783,695,671.47
				TOTAL	\$73,162,259,495.49	TOTAL	\$48,783,940,671.27

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT B

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

	NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	10082	Lehman Brothers Holdings Inc.	524935129	Unsecured	\$6,800,100.00*	Unsecured	\$6,359,349.27
				5249083B4	Unsecured	\$898,000.00*	Unsecured	\$763,670.90
				5249083H1	Unsecured	\$1,500,000.00*	Unsecured	\$1,470,672.86
				5249083M0	Unsecured	\$2,900,000.00*	Unsecured	\$2,076,618.76
				5249083S7	Unsecured	\$125,000.00*	Unsecured	\$82,004.81
				5249083W8	Unsecured	\$709,000.00*	Unsecured	\$568,610.95
				5249084X5	Unsecured	\$367,000.00*	Unsecured	\$166,604.55
				5249085D8	Unsecured	\$55,000,000.00*	Unsecured	\$55,229,166.67
				5249085R7	Unsecured	\$125,000.00*	Unsecured	\$101,392.10
				5249085Y2	Unsecured	\$100,000.00*	Unsecured	\$75,195.40
				5249086M7	Unsecured	\$760,000.00*	Unsecured	\$382,602.00
				5249086N5	Unsecured	\$173,000.00*	Unsecured	\$108,955.78
				5249086T2	Unsecured	\$100,000.00*	Unsecured	\$97,675.57
				5249086U9	Unsecured	\$1,999,000.00*	Unsecured	\$931,627.00
				5249086V7	Unsecured	\$1,000,000.00*	Unsecured	\$741,829.45
				5249086W5	Unsecured	\$500,000.00*	Unsecured	\$230,990.00
				5249087A2	Unsecured	Undetermined	Unsecured	\$1,920,583.33
				5249087C8	Unsecured	\$151,000.00*	Unsecured	\$144,581.08
				5249087D6	Unsecured	\$1,300,000.00*	Unsecured	\$1,307,075.26
				5249087E4	Unsecured	\$259,000.00*	Unsecured	\$11,150.00
				5249087F1	Unsecured	\$106,000.00*	Unsecured	\$65,001.47
				5249087K0	Unsecured	\$168,000.00*	Unsecured	\$108,545.16
				524908B66	Unsecured	\$6,330,000.00*	Unsecured	\$4,240,725.59
				524908ET3	Unsecured	\$6,100,000.00*	Unsecured	\$5,413,169.64
				524908FJ4	Unsecured	\$7,340,000.00*	Unsecured	\$725,999.27
				524908FN5	Unsecured	\$32,570,000.00*	Unsecured	\$4,001,999.57

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524908J92	Unsecured	\$1,700,000.00*	Unsecured	\$1,701,648.68
			524908JE1	Unsecured	\$10,808,000.00*	Unsecured	\$5,310,040.73
			524908JK7	Unsecured	\$7,611,000.00*	Unsecured	\$1,566,812.06
			524908K25	Unsecured	\$7,775,000.00*	Unsecured	\$3,804,788.92
			524908L73	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,354.43
			524908MB3	Unsecured	\$22,000,000.00*	Unsecured	\$10,873,966.00
			524908MG2	Unsecured	\$4,985,000.00*	Unsecured	\$1,320,620.24
			524908MP2	Unsecured	\$12,365,000.00*	Unsecured	\$5,376,734.88
			524908MR8	Unsecured	\$6,000,000.00*	Unsecured	\$1,817,954.23
			524908MV9	Unsecured	\$4,000,000.00*	Unsecured	\$1,283,561.71
			524908MY3	Unsecured	\$4,000,000.00*	Unsecured	\$1,553,254.19
			524908N30	Unsecured	\$312,000.00*	Unsecured	\$150,934.94
			524908N48	Unsecured	\$990,000.00*	Unsecured	\$592,742.86
			524908NC0	Unsecured	\$17,000,000.00*	Unsecured	\$1,133,233.04
			524908NF3	Unsecured	\$100,000,000.00*	Unsecured	\$139,548.89
			524908NL0	Unsecured	\$10,000,000.00*	Unsecured	\$9,491,655.28
			524908NM8	Unsecured	\$10,000,000.00*	Unsecured	\$10,011,941.32
			524908NV8	Unsecured	\$4,000,000.00*	Unsecured	\$4,004,719.86
			524908NX4	Unsecured	\$50,000,000.00*	Unsecured	\$53,481,388.89
			524908NY2	Unsecured	\$17,000,000.00*	Unsecured	\$14,513,829.16
			524908NZ9	Unsecured	\$10,124,000.00*	Unsecured	\$6,384,844.47
			524908PA2	Unsecured	\$10,000,000.00*	Unsecured	\$9,575,000.00
			524908PF1	Unsecured	\$7,735,000.00*	Unsecured	\$9,070,724.20
			524908PH7	Unsecured	\$2,645,000.00*	Unsecured	\$1,513,063.20
			524908PL8	Unsecured	\$51,945,000.00*	Unsecured	\$12,617,583.16
			524908PM6	Unsecured	\$6,765,000.00*	Unsecured	\$4,948,975.30
			524908SH4	Unsecured	\$23,900,000.00*	Unsecured	\$13,046,888.35
			524908SJ0	Unsecured	\$1,200,000.00*	Unsecured	\$1,201,038.25
			524908TY6	Unsecured	\$4,965,000.00*	Unsecured	\$4,421,274.29
			524908UH1	Unsecured	\$4,000,000.00*	Unsecured	\$4,007,281.25
			524908UK4	Unsecured	\$1,864,000.00*	Unsecured	\$1,434,107.62
			524908UL2	Unsecured	\$50,000,000.00*	Unsecured	\$5,006,628.57
			524908UP3	Unsecured	\$13,943,000.00*	Unsecured	\$18,345,555.97
			524908UY4	Unsecured	\$100,000,000.00*	Unsecured	\$264,500.12

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524908UZ1	Unsecured	Undetermined	Unsecured	\$3,179,886.71
			524908VB3	Unsecured	\$1,000,000.00*	Unsecured	\$912,032.35
			524908VN7	Unsecured	Undetermined	Unsecured	\$3,670,261.42
			524908WE6	Unsecured	\$2,460,000.00*	Unsecured	\$2,125,480.24
			524908WF3	Unsecured	\$13,000,000.00*	Unsecured	\$13,017,635.80
			524908WK2	Unsecured	\$900,000.00*	Unsecured	\$704,244.86
			524908WS5	Unsecured	\$2,500,000.00*	Unsecured	\$2,002,333.23
			524908WU0	Unsecured	\$60,000,000.00*	Unsecured	\$60,131,072.13
			524908WW6	Unsecured	\$3,125,000.00*	Unsecured	\$2,449,559.02
			524908XD7	Unsecured	\$10,287,000.00*	Unsecured	\$10,307,287.58
			524908XL9	Unsecured	Undetermined	Unsecured	\$5,228,850.95
			524935AJ2	Unsecured	\$1,351,000.00*	Unsecured	\$1,364,556.91
			524935AK9	Unsecured	\$197,000.00*	Unsecured	\$192,514.18
			524935AP8	Unsecured	\$1,397,000.00*	Unsecured	\$90,250.86
			524935AT0	Unsecured	\$191,000.00*	Unsecured	\$118,405.82
			524935AV5	Unsecured	\$1,000,000.00*	Unsecured	\$630,110.67
			524935AW3	Unsecured	\$1,215,000.00*	Unsecured	\$627,370.03
			524935AX1	Unsecured	\$700,000.00*	Unsecured	\$701,195.38
			524935AY9	Unsecured	\$1,102,000.00*	Unsecured	\$1,094,045.97
			524935AZ6	Unsecured	\$500,000.00*	Unsecured	\$469,589.67
			524935BE2	Unsecured	\$100,000.00*	Unsecured	\$79,400.62
			524935BF9	Unsecured	\$1,000,000.00*	Unsecured	\$948,927.32
			524935BG7	Unsecured	\$1,528,000.00*	Unsecured	\$1,257,124.95
			524935BN2	Unsecured	\$290,000.00*	Unsecured	\$244,662.96
			524935BR3	Unsecured	\$100,000.00*	Unsecured	\$71,183.66
			524935BV4	Unsecured	\$500,000.00*	Unsecured	\$509,977.30
			524935BX0	Unsecured	\$1,500,000.00*	Unsecured	\$1,474,762.73
			524935BY8	Unsecured	\$645,000.00*	Unsecured	\$540,616.48
			524935CA9	Unsecured	\$1,441,000.00*	Unsecured	\$1,208,088.20
			524935CE1	Unsecured	\$231,000.00*	Unsecured	\$198,842.34
			524935CH4	Unsecured	\$525,000.00*	Unsecured	\$502,293.06
			524935CJ0	Unsecured	\$1,000,000.00*	Unsecured	\$984,463.69
			524935CK7	Unsecured	\$123,000.00*	Unsecured	\$105,062.42
			524935CL5	Unsecured	\$796,000.00*	Unsecured	\$777,035.37

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524935CM3	Unsecured	\$500,000.00*	Unsecured	\$420,130.12
			524935CN1	Unsecured	\$1,361,000.00*	Unsecured	\$175,766.45
			524935CP6	Unsecured	\$625,000.00*	Unsecured	\$377,689.65
			524935CQ4	Unsecured	\$367,000.00*	Unsecured	\$295,421.53
			524935CR2	Unsecured	\$1,172,000.00*	Unsecured	\$1,042,262.77
			524935CS0	Unsecured	\$186,000.00*	Unsecured	\$186,263.92
			524935CT8	Unsecured	\$350,000.00*	Unsecured	\$245,989.05
			524935CU5	Unsecured	\$749,000.00*	Unsecured	\$670,958.44
			524935CV3	Unsecured	\$1,700,000.00*	Unsecured	\$1,720,400.00
			524935CW1	Unsecured	\$118,000.00*	Unsecured	\$116,728.63
			524935CX9	Unsecured	\$100,000.00*	Unsecured	\$20,784.43
			524935CY7	Unsecured	\$213,000.00*	Unsecured	\$200,004.73
			524935CZ4	Unsecured	\$1,000,000.00*	Unsecured	\$893,144.99
			524935DA8	Unsecured	\$500,000.00*	Unsecured	\$455,022.41
			524935DB6	Unsecured	\$1,500,000.00*	Unsecured	\$1,003,585.33
			524935DC4	Unsecured	\$1,500,000.00*	Unsecured	\$843,108.96
			524935DD2	Unsecured	\$117,000.00*	Unsecured	\$101,251.23
			524935DE0	Unsecured	\$419,000.00*	Unsecured	\$419,391.91
			524935DF7	Unsecured	\$135,000.00*	Unsecured	\$134,727.90
			524935DK6	Unsecured	\$1,000,000.00*	Unsecured	\$98,504.54
			524935DM2	Unsecured	\$3,124,000.00*	Unsecured	\$3,159,723.00
			524935DN0	Unsecured	\$500,000.00*	Unsecured	\$510,094.69
			524935DP5	Unsecured	\$375,000.00*	Unsecured	\$344,506.99
			524935DQ3	Unsecured	\$300,000.00*	Unsecured	\$303,567.41
			524935DR1	Unsecured	\$196,000.00*	Unsecured	\$181,853.17
			524935DT7	Unsecured	\$200,000.00*	Unsecured	\$189,735.52
			524935DU4	Unsecured	\$600,000.00*	Unsecured	\$417,876.92
			524935DV2	Unsecured	\$1,441,000.00*	Unsecured	\$1,401,727.09
			524935DW0	Unsecured	\$435,000.00*	Unsecured	\$374,587.86
			524935DX8	Unsecured	\$173,000.00*	Unsecured	\$162,780.59
			524935DY6	Unsecured	\$100,000.00*	Unsecured	\$97,447.18
			524935EA7	Unsecured	\$682,000.00*	Unsecured	\$660,491.64
			524935EB5	Unsecured	\$502,000.00*	Unsecured	\$465,213.16
			524935EC3	Unsecured	\$200,000.00*	Unsecured	\$97,945.61

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524935ED1	Unsecured	\$241,000.00*	Unsecured	\$231,096.67
			524935EE9	Unsecured	\$668,000.00*	Unsecured	\$593,487.21
			524935EF6	Unsecured	\$500,000.00*	Unsecured	\$455,270.12
			524935EK5	Unsecured	\$120,000.00*	Unsecured	\$118,455.04
			524935EL3	Unsecured	\$213,000.00*	Unsecured	\$204,623.94
			524935EM1	Unsecured	\$403,000.00*	Unsecured	\$361,977.81
			524935EN9	Unsecured	\$803,000.00*	Unsecured	\$771,278.98
			52517P2E0	Unsecured	\$16,000,000.00*	Unsecured	\$16,105,111.11
			52517P2H3	Unsecured	\$5,000,000.00*	Unsecured	\$5,007,989.49
			52517P2J9	Unsecured	\$72,500,000.00*	Unsecured	\$7,293,877.60
			52517P2M2	Unsecured	\$1,306,000.00*	Unsecured	\$1,565,161.66
			52517P2P5	Unsecured	\$13,240,000.00*	Unsecured	\$13,315,487.41
			52517P2R1	Unsecured	\$10,000,000.00*	Unsecured	\$10,063,981.82
			52517P2T7	Unsecured	\$521,000.00*	Unsecured	\$521,585.24
			52517P2U4	Unsecured	\$3,000,000.00*	Unsecured	\$1,902,149.01
			52517P2V2	Unsecured	Undetermined	Unsecured	\$961,367.18
			52517P2W0	Unsecured	\$25,000.00*	Unsecured	\$19,616.81
			52517P2X8	Unsecured	\$3,000,000.00*	Unsecured	\$3,019,194.55
			52517P2Y6	Unsecured	\$1,051,000.00*	Unsecured	\$1,146,449.26
			52517P2Z3	Unsecured	\$5,450,000.00*	Unsecured	\$4,974,527.79
			52517P3A7	Unsecured	\$7,606,000.00*	Unsecured	\$3,159,783.58
			52517P3B5	Unsecured	\$100,000.00*	Unsecured	\$100,126.02
			52517P3C3	Unsecured	\$150,000.00*	Unsecured	\$150,189.04
			52517P3E9	Unsecured	\$9,000,000.00*	Unsecured	\$9,048,614.32
			52517P3F6	Unsecured	\$6,000,000.00*	Unsecured	\$6,127,500.00
			52517P3G4	Unsecured	\$2,020,000.00*	Unsecured	\$2,023,213.41
			52517P3H2	Unsecured	\$6,257,000.00*	Unsecured	\$6,278,121.22
			52517P3L3	Unsecured	\$5,000,000.00*	Unsecured	\$4,545,516.94
			52517P3N9	Unsecured	\$190,000.00*	Unsecured	\$190,179.12
			52517P3P4	Unsecured	\$59,000.00*	Unsecured	\$59,088.28
			52517P3R0	Unsecured	\$5,000,000.00*	Unsecured	\$2,362,000.00
			52517P3S8	Unsecured	\$500,000.00*	Unsecured	\$500,577.00
			52517P3T6	Unsecured	\$692,000.00*	Unsecured	\$692,872.09
			52517P3U3	Unsecured	\$2,000,000.00*	Unsecured	\$2,008,552.52

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517P3V1	Unsecured	\$401,000.00*	Unsecured	\$401,533.76
			52517P3W9	Unsecured	\$100,000.00*	Unsecured	\$100,133.11
			52517P3X7	Unsecured	\$500,000.00*	Unsecured	\$611,350.73
			52517P3Z2	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,716.15
			52517P4B4	Unsecured	\$2,500,000.00*	Unsecured	\$1,505,028.48
			52517P4E8	Unsecured	\$6,233,000.00*	Unsecured	\$3,514,835.36
			52517P4F5	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,373.27
			52517P4H1	Unsecured	\$11,000,000.00*	Unsecured	\$4,616,615.35
			52517P4K4	Unsecured	\$10,540,000.00*	Unsecured	\$10,640,428.46
			52517P4M0	Unsecured	\$103,000.00*	Unsecured	\$103,156.56
			52517P4N8	Unsecured	\$20,373,000.00*	Unsecured	\$20,441,771.41
			52517P4P3	Unsecured	\$3,000,000.00*	Unsecured	\$1,316,945.88
			52517P4Q1	Unsecured	\$179,000.00*	Unsecured	\$179,250.94
			52517P4R9	Unsecured	\$6,022,000.00*	Unsecured	\$1,025,101.20
			52517P4S7	Unsecured	Undetermined	Unsecured	\$793,557.65
			52517P4T5	Unsecured	\$1,000,000.00*	Unsecured	\$1,004,888.89
			52517P4U2	Unsecured	\$288,000.00*	Unsecured	\$290,803.16
			52517P4V0	Unsecured	\$2,750,000.00*	Unsecured	\$1,968,056.68
			52517P4W8	Unsecured	\$1,000,000.00*	Unsecured	\$341,470.00
			52517P4X6	Unsecured	\$25,000,000.00*	Unsecured	\$25,188,020.83
			52517P4Y4	Unsecured	\$2,500,000.00*	Unsecured	\$2,370,028.22
			52517P5F4	Unsecured	\$1,590,000.00*	Unsecured	\$1,280,315.28
			52517P5G2	Unsecured	\$1,165,000.00*	Unsecured	\$1,258,645.41
			52517P5J6	Unsecured	\$376,000.00*	Unsecured	\$396,417.86
			52517P5K3	Unsecured	\$4,680,000.00*	Unsecured	\$4,680,000.00
			52517P5L1	Unsecured	\$347,000.00*	Unsecured	\$347,327.13
			52517P5M9	Unsecured	\$64,000.00*	Unsecured	\$64,069.00
			52517P5N7	Unsecured	\$1,250,000.00*	Unsecured	\$1,288,196.96
			52517P5P2	Unsecured	\$192,000.00*	Unsecured	\$192,175.16
			52517P5Q0	Unsecured	\$2,500,000.00*	Unsecured	\$2,503,712.50
			52517P5S6	Unsecured	\$2,000,000.00*	Unsecured	\$2,050,472.22
			52517P5T4	Unsecured	\$500,000.00*	Unsecured	\$515,647.91
			52517P5V9	Unsecured	\$501,000.00*	Unsecured	\$447,139.23
			52517P5Z0	Unsecured	\$33,685,000.00*	Unsecured	\$27,880,033.34

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517P6A4	Unsecured	\$8,000,000.00*	Unsecured	\$8,030,609.02
			52517P6C0	Unsecured	\$12,000,000.00*	Unsecured	\$12,052,215.38
			52517P6E6	Unsecured	\$875,000.00*	Unsecured	\$876,561.88
			52517P6F3	Unsecured	\$3,050,000.00*	Unsecured	\$2,479,968.73
			52517P6G1	Unsecured	\$2,351,000.00*	Unsecured	\$2,383,914.98
			52517P6H9	Unsecured	\$5,470,000.00*	Unsecured	\$4,148,637.36
			52517P6J5	Unsecured	\$25,000,000.00*	Unsecured	\$25,811,805.56
			52517P6L0	Unsecured	\$25,000,000.00*	Unsecured	\$20,209,083.34
			52517P6M8	Unsecured	\$1,590,000.00*	Unsecured	\$1,164,319.13
			52517P6P1	Unsecured	\$144,330,000.00*	Unsecured	\$2,524,049.85
			52517P6Q9	Unsecured	\$13,500,000.00*	Unsecured	\$9,234,177.21
			52517P6R7	Unsecured	\$7,426,000.00*	Unsecured	\$2,926,971.68
			52517P6S5	Unsecured	\$3,000,000.00*	Unsecured	\$3,013,053.85
			52517P6U0	Unsecured	\$879,000.00*	Unsecured	\$879,000.00
			52517P6V8	Unsecured	\$247,000.00*	Unsecured	\$247,266.30
			52517P6W6	Unsecured	\$10,000,000.00*	Unsecured	\$10,080,059.11
			52517P6X4	Unsecured	\$530,000.00*	Unsecured	\$519,888.82
			52517P6Y2	Unsecured	\$5,500,000.00*	Unsecured	\$2,376,221.50
			52517P6Z9	Unsecured	\$119,000.00*	Unsecured	\$101,452.11
			52517P7B1	Unsecured	\$1,164,000.00*	Unsecured	\$1,166,085.81
			52517P7C9	Unsecured	\$1,456,000.00*	Unsecured	\$1,485,359.98
			52517P7D7	Unsecured	\$750,000.00*	Unsecured	\$751,051.43
			52517P7E5	Unsecured	\$2,000,000.00*	Unsecured	\$2,000,000.00
			52517P7G0	Unsecured	\$4,000,000.00*	Unsecured	\$3,605,066.19
			52517P7H8	Unsecured	\$21,433,000.00*	Unsecured	\$17,035,181.01
			52517P7K1	Unsecured	\$214,000.00*	Unsecured	\$214,371.29
			52517PA27	Unsecured	\$15,000,000.00*	Unsecured	\$15,150,000.00
			52517PA43	Unsecured	\$7,000,000.00*	Unsecured	\$7,021,530.54
			52517PA68	Unsecured	\$11,000,000.00*	Unsecured	\$6,208,183.08
			52517PB42	Unsecured	\$10,000,000.00*	Unsecured	\$10,068,531.25
			52517PB59	Unsecured	\$30,000,000.00*	Unsecured	\$30,185,192.97
			52517PC25	Unsecured	\$7,000,000.00*	Unsecured	\$7,029,122.21
			52517PC66	Unsecured	\$50,000,000.00*	Unsecured	\$28,764,304.12
			52517PC74	Unsecured	\$40,310,000.00*	Unsecured	\$29,284,307.12

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PE31	Unsecured	\$15,000,000.00*	Unsecured	\$15,069,999.93
			52517PE98	Unsecured	\$3,000,000.00*	Unsecured	\$3,006,656.94
			52517PH46	Unsecured	\$20,000,000.00*	Unsecured	\$19,101,375.55
			52517PH53	Unsecured	\$100,000,000.00*	Unsecured	\$90,204,661.87
			52517PJ77	Unsecured	\$25,000,000.00*	Unsecured	\$25,407,291.67
			52517PJ85	Unsecured	\$52,000,000.00*	Unsecured	\$50,106,835.53
			52517PK34	Unsecured	\$25,000,000.00*	Unsecured	\$25,311,111.11
			52517PK42	Unsecured	\$12,000,000.00*	Unsecured	\$9,120,906.78
			52517PK91	Unsecured	\$35,000,000.00*	Unsecured	\$35,026,752.20
			52517PL41	Unsecured	\$2,000,000.00*	Unsecured	\$2,016,115.56
			52517PL66	Unsecured	\$5,000,000.00*	Unsecured	\$5,087,881.73
			52517PL74	Unsecured	\$3,500,000.00*	Unsecured	\$3,500,772.01
			52517PM24	Unsecured	\$12,000,000.00*	Unsecured	\$12,068,727.75
			52517PM57	Unsecured	\$5,000,000.00*	Unsecured	\$1,520,469.17
			52517PM81	Unsecured	\$5,000,000.00*	Unsecured	\$5,023,794.99
			52517PM99	Unsecured	\$3,000,000.00*	Unsecured	\$3,010,905.37
			52517PN64	Unsecured	\$60,000,000.00*	Unsecured	\$59,929,514.04
			52517PQ20	Unsecured	\$5,000,000.00*	Unsecured	\$5,028,882.43
			52517PQ87	Unsecured	\$3,000,000.00*	Unsecured	\$3,018,904.86
			52517PR29	Unsecured	\$9,000,000.00*	Unsecured	\$9,043,887.93
			52517PR37	Unsecured	\$2,500,000.00*	Unsecured	\$2,511,815.98
			52517PS28	Unsecured	\$120,000,000.00*	Unsecured	\$114,523,687.50
			52517PS44	Unsecured	\$3,000,000.00*	Unsecured	\$3,011,130.69
			52517PT27	Unsecured	\$6,000,000.00*	Unsecured	\$6,013,678.07
			52517PT68	Unsecured	\$33,700,000.00*	Unsecured	\$33,038,892.14
			52517PT76	Unsecured	\$10,000,000.00*	Unsecured	\$9,613,050.34
			52517PT92	Unsecured	\$1,370,000.00*	Unsecured	\$1,372,396.99
			52517PU33	Unsecured	\$1,500,000.00*	Unsecured	\$146,203.74
			52517PU41	Unsecured	\$16,000,000.00*	Unsecured	\$8,802,000.00
			52517PU74	Unsecured	\$250,000.00*	Unsecured	\$250,221.69
			52517PU82	Unsecured	\$10,000,000.00*	Unsecured	\$10,007,643.49
			52517PUF6	Unsecured	\$5,000,000.00*	Unsecured	\$5,016,256.76
			52517PUL3	Unsecured	\$15,000,000.00*	Unsecured	\$15,008,606.55
			52517PUM1	Unsecured	\$10,000,000.00*	Unsecured	\$10,120,833.33

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PUN9	Unsecured	\$25,000,000.00*	Unsecured	\$25,335,833.33
			52517PUP4	Unsecured	\$10,000,000.00*	Unsecured	\$6,055,452.85
			52517PUQ2	Unsecured	\$7,000,000.00*	Unsecured	\$7,076,805.56
			52517PUR0	Unsecured	\$3,864,000.00*	Unsecured	\$2,205,909.91
			52517PUU3	Unsecured	\$6,000,000.00*	Unsecured	\$5,778,282.16
			52517PV40	Unsecured	\$2,500,000.00*	Unsecured	\$2,535,624.31
			52517PV73	Unsecured	\$7,000,000.00*	Unsecured	\$6,886,299.48
			52517PV99	Unsecured	\$3,000,000.00*	Unsecured	\$3,017,408.25
			52517PVC2	Unsecured	\$18,600,000.00*	Unsecured	\$1,428,911.38
			52517PVN8	Unsecured	\$3,000,000.00*	Unsecured	\$2,517,007.42
			52517PW80	Unsecured	\$5,000,000.00*	Unsecured	\$4,819,969.52
			52517PWA5	Unsecured	\$3,300,000.00*	Unsecured	\$3,345,226.08
			52517PWB3	Unsecured	\$19,000,000.00*	Unsecured	\$9,532,186.08
			52517PWC1	Unsecured	\$3,000,000.00*	Unsecured	\$2,603,045.10
			52517PWD9	Unsecured	\$12,000,000.00*	Unsecured	\$5,560,297.59
			52517PWE7	Unsecured	\$34,950,000.00*	Unsecured	\$35,528,616.67
			52517PWH0	Unsecured	\$10,000,000.00*	Unsecured	\$8,609,708.83
			52517PWJ6	Unsecured	\$10,000,000.00*	Unsecured	\$9,162,975.86
			52517PWL1	Unsecured	\$76,000,000.00*	Unsecured	\$51,288,502.45
			52517PWQ0	Unsecured	\$20,000,000.00*	Unsecured	\$13,245,024.95
			52517PWT4	Unsecured	\$25,000,000.00*	Unsecured	\$20,315,948.36
			52517PWW9	Unsecured	\$10,000,000.00*	Unsecured	\$7,518,616.00
			52517PX48	Unsecured	\$5,000,000.00*	Unsecured	\$5,018,175.62
			52517PX55	Unsecured	\$2,400,000.00*	Unsecured	\$2,408,724.30
			52517PX63	Unsecured	\$18,900,000.00*	Unsecured	\$18,964,442.54
			52517PX71	Unsecured	\$25,000,000.00*	Unsecured	\$25,113,454.78
			52517PX89	Unsecured	\$14,000,000.00*	Unsecured	\$14,051,943.20
			52517PX97	Unsecured	\$10,000,000.00*	Unsecured	\$5,032,423.63
			52517PXM8	Unsecured	\$42,000,000.00*	Unsecured	\$36,269,875.11
			52517PXP1	Unsecured	\$9,250,000.00*	Unsecured	\$9,290,999.34
			52517PXQ9	Unsecured	\$100,000,000.00*	Unsecured	\$94,221,203.30
			52517PXR7	Unsecured	\$6,000,000.00*	Unsecured	\$5,669,720.83
			52517PXS5	Unsecured	\$15,000,000.00*	Unsecured	\$15,153,333.18
			52517P XV8	Unsecured	\$21,000,000.00*	Unsecured	\$16,149,803.30

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PWX6	Unsecured	\$71,000,000.00*	Unsecured	\$66,810,537.50
			52517PXX4	Unsecured	\$5,000,000.00*	Unsecured	\$5,012,916.68
			52517PXZ9	Unsecured	\$5,000,000.00*	Unsecured	\$5,008,369.65
			52517PY21	Unsecured	\$6,000,000.00*	Unsecured	\$6,020,457.95
			52517PY47	Unsecured	\$4,210,000.00*	Unsecured	\$3,602,936.61
			52517PY54	Unsecured	\$3,000,000.00*	Unsecured	\$3,007,970.66
			52517PY62	Unsecured	\$230,000,000.00*	Unsecured	\$23,026,272.30
			52517PY70	Unsecured	\$3,233,000.00*	Unsecured	\$3,236,692.97
			52517PY96	Unsecured	\$5,000,000.00*	Unsecured	\$5,012,211.52
			52517PYD7	Unsecured	\$15,000,000.00*	Unsecured	\$9,872,381.35
			52517PYE5	Unsecured	\$38,500,000.00*	Unsecured	\$38,992,842.78
			52517PYG0	Unsecured	\$11,000,000.00*	Unsecured	\$11,139,791.67
			52517PYH8	Unsecured	\$10,000,000.00*	Unsecured	\$10,134,166.36
			52517PYJ4	Unsecured	\$5,000,000.00*	Unsecured	\$5,066,458.33
			52517PYM7	Unsecured	\$22,000,000.00*	Unsecured	\$22,201,055.66
			52517PYP0	Unsecured	\$5,000,000.00*	Unsecured	\$5,052,222.17
			52517PYQ8	Unsecured	\$50,000,000.00*	Unsecured	\$41,769,373.51
			52517PYR6	Unsecured	\$5,000,000.00*	Unsecured	\$5,037,786.25
			52517PYS4	Unsecured	\$80,000,000.00*	Unsecured	\$58,524,700.30
			52517PYT2	Unsecured	\$70,000,000.00*	Unsecured	\$69,874,009.70
			52517PYU9	Unsecured	\$23,000,000.00*	Unsecured	\$23,071,645.00
			52517PYV7	Unsecured	\$10,000,000.00*	Unsecured	\$10,193,750.20
			52517PYW5	Unsecured	\$30,000,000.00*	Unsecured	\$29,405,581.11
			52517PYX3	Unsecured	\$15,000,000.00*	Unsecured	\$15,265,833.04
			52517PYY1	Unsecured	\$45,000,000.00*	Unsecured	\$21,768,700.13
			52517PYZ8	Unsecured	\$5,000,000.00*	Unsecured	\$5,079,722.04
			52517PZ38	Unsecured	\$15,000,000.00*	Unsecured	\$15,093,399.02
			52517PZ53	Unsecured	\$3,000,000.00*	Unsecured	\$3,005,021.12
			52517PZ61	Unsecured	\$10,000,000.00*	Unsecured	\$10,112,395.74
			52517PZ79	Unsecured	\$25,000,000.00*	Unsecured	\$25,428,507.02
			52517PZA2	Unsecured	\$10,000,000.00*	Unsecured	\$10,139,855.56
			52517PZJ3	Unsecured	\$5,000,000.00*	Unsecured	\$5,016,386.11
			52517PZL8	Unsecured	\$18,000,000.00*	Unsecured	\$17,646,136.67
			52517PZM6	Unsecured	\$15,000,000.00*	Unsecured	\$15,075,833.42

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PZN4	Unsecured	\$17,000,000.00*	Unsecured	\$6,683,478.21
			52517PZS3	Unsecured	\$20,000,000.00*	Unsecured	\$20,318,888.98
			52517PZY0	Unsecured	\$25,000,000.00*	Unsecured	\$7,022,416.05
			52517PZZ7	Unsecured	\$5,000,000.00*	Unsecured	\$5,048,999.84
			52520W283	Unsecured	\$8,083,300.00*	Unsecured	\$8,083,300.00
			52520W325	Unsecured	\$15,000,000.00*	Unsecured	\$13,953,739.13
			52520W333	Unsecured	\$53,027,100.00*	Unsecured	\$49,202,727.32
			52520W341	Unsecured	\$32,861,710.00*	Unsecured	\$26,858,745.99
			52520W358	Unsecured	\$17,008,330.00*	Unsecured	\$13,988,833.16
			52520W390	Unsecured	\$10,501,790.00*	Unsecured	\$6,354,469.59
			52520W440	Unsecured	\$12,997,600.00*	Unsecured	\$8,795,607.65
			52520W515	Unsecured	\$23,000,000.00*	Unsecured	\$19,043,800.86
			52520W549	Unsecured	\$24,066,340.00*	Unsecured	\$9,335,378.55
			52520W556	Unsecured	Undetermined	Unsecured	\$19,636,861.76
			52520W564	Unsecured	Undetermined	Unsecured	\$32,039,118.89
			52520WAD3	Unsecured	\$10,000,000.00*	Unsecured	\$10,021,500.91
			52520WAM3	Unsecured	\$450,000.00*	Unsecured	\$361,437.08
			52520WAV3	Unsecured	\$40,250,000.00*	Unsecured	\$287,646.39
			52520WAZ4	Unsecured	\$1,375,000.00*	Unsecured	\$1,376,648.42
			52520WBD2	Unsecured	\$5,000,000.00*	Unsecured	\$5,011,154.69
			52522L129	Unsecured	\$7,232,050.00*	Unsecured	\$6,908,755.87
			52522L137	Unsecured	\$10,115,520.00*	Unsecured	\$7,216,252.15
			52522L145	Unsecured	\$1,762,140.00*	Unsecured	\$1,201,327.02
			52522L186	Unsecured	\$8,238,780.00*	Unsecured	\$8,250,719.08
			52522L202	Unsecured	\$18,000,000.00*	Unsecured	\$18,032,062.56
			52522L236	Unsecured	\$16,785,040.00*	Unsecured	\$12,467,336.52
			52522L244	Unsecured	\$21,821,000.00*	Unsecured	\$17,782,009.10
			52522L251	Unsecured	\$13,997,350.00*	Unsecured	\$9,613,298.13
			52522L293	Unsecured	\$38,850,000.00*	Unsecured	\$36,895,134.86
			52522L301	Unsecured	\$7,830,660.00*	Unsecured	\$5,561,036.32
			52522L319	Unsecured	\$11,876,070.00*	Unsecured	\$6,752,343.88
			52522L327	Unsecured	\$2,666,260.00*	Unsecured	\$1,945,703.96
			52522L335	Unsecured	\$52,814,490.00*	Unsecured	\$34,044,123.11
			52522L350	Unsecured	\$2,600,000,000.00*	Unsecured	\$81,339,784.84

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52522L376	Unsecured	\$16,707,020.00*	Unsecured	\$14,137,626.66
			52522L384	Unsecured	\$3,825,970.00*	Unsecured	\$2,110,392.08
			52522L392	Unsecured	\$4,045,800.00*	Unsecured	\$3,226,053.33
			52522L400	Unsecured	\$25,000,000.00*	Unsecured	\$25,028,997.40
			52522L418	Unsecured	\$26,064,470.00*	Unsecured	\$19,855,419.18
			52522L426	Unsecured	\$12,000,000.00*	Unsecured	\$8,964,731.94
			52522L459	Unsecured	\$29,713,150.00*	Unsecured	\$25,192,494.25
			52522L475	Unsecured	\$5,339,000.00*	Unsecured	\$4,302,502.25
			52522L483	Unsecured	\$4,142,300.00*	Unsecured	\$3,202,849.85
			52522L491	Unsecured	\$36,010,650.00*	Unsecured	\$31,764,236.22
			52522L525	Unsecured	\$776,817,400.00*	Unsecured	\$72,681,740.00
			52522L533	Unsecured	\$8,000,000.00*	Unsecured	\$6,755,578.11
			52522L558	Unsecured	\$13,820,000,000.00*	Unsecured	\$245,067,367.75
			52522L566	Unsecured	\$25,495,180.00*	Unsecured	\$25,495,180.00
			52522L574	Unsecured	\$51,565,320.00*	Unsecured	\$48,369,801.27
			52522L582	Unsecured	\$8,673,630.00*	Unsecured	\$7,314,405.65
			52522L632	Unsecured	\$3,380,240.00*	Unsecured	\$3,386,947.67
			52522L657	Unsecured	\$48,310,620.00*	Unsecured	\$38,631,903.30
			52522L673	Unsecured	\$2,161,670.00*	Unsecured	\$2,399,393.37
			52522L699	Unsecured	\$1,233,600.00*	Unsecured	\$1,326,516.17
			52522L707	Unsecured	\$2,028,100.00*	Unsecured	\$1,997,310.79
			52522L715	Unsecured	\$3,538,300.00*	Unsecured	\$3,733,840.34
			52522L723	Unsecured	\$3,807,570.00*	Unsecured	\$3,286,201.53
			52522L731	Unsecured	\$5,000,000.00*	Unsecured	\$4,800,506.25
			52522L749	Unsecured	\$5,000,000.00*	Unsecured	\$4,490,158.88
			52522L756	Unsecured	\$5,000,000.00*	Unsecured	\$4,151,416.19
			52522L772	Unsecured	\$1,395,500.00*	Unsecured	\$1,575,813.18
			52522L798	Unsecured	\$13,688,610.00*	Unsecured	\$13,688,610.00
			52522L806	Unsecured	\$29,567,250.00*	Unsecured	\$26,284,109.43
			52522L814	Unsecured	\$4,314,700.00*	Unsecured	\$3,788,372.77
			52522L822	Unsecured	\$403,100,000.00*	Unsecured	\$37,829,521.78
			52522L830	Unsecured	\$11,307,500.00*	Unsecured	\$11,307,500.00
			52522L848	Unsecured	\$4,102,500.00*	Unsecured	\$3,712,245.77
			52522L871	Unsecured	\$7,556,450.00*	Unsecured	\$7,778,078.99

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52522L889	Unsecured	\$16,946,020.00*	Unsecured	\$16,970,577.02
			52523J115	Unsecured	\$5,250,000.00*	Unsecured	\$5,250,000.00
			52523J131	Unsecured	\$12,686,000.00*	Unsecured	\$8,980,709.98
			52523J149	Unsecured	\$5,004,000.00*	Unsecured	\$4,984,158.29
			52523J156	Unsecured	\$7,368,780.00*	Unsecured	\$7,450,766.50
			52523J172	Unsecured	\$12,680,000.00*	Unsecured	\$11,497,687.08
			52523J206	Unsecured	\$25,009,640.00*	Unsecured	\$21,062,034.81
			52523J214	Unsecured	\$5,070,930.00*	Unsecured	\$4,204,785.38
			52523J222	Unsecured	\$6,958,000.00*	Unsecured	\$6,690,624.98
			52523J230	Unsecured	\$17,018,280.00*	Unsecured	\$16,145,320.79
			52523J248	Unsecured	\$12,167,700.00*	Unsecured	\$12,247,850.96
			52523J255	Unsecured	\$4,035,700.00*	Unsecured	\$4,062,283.93
			52523J263	Unsecured	\$3,365,520.00*	Unsecured	\$3,215,495.77
			52523J297	Unsecured	\$46,000,020.00*	Unsecured	\$39,343,468.36
			52523J305	Unsecured	\$25,000,000.00*	Unsecured	\$23,207,665.95
			52523J412	Unsecured	\$13,692,000.00*	Unsecured	\$13,692,000.00
			52523J420	Unsecured	\$5,119,000.00*	Unsecured	\$5,119,000.00
			52523J438	Unsecured	\$12,024,370.00*	Unsecured	\$12,179,354.17
			52523J446	Unsecured	\$1,325,500.00*	Unsecured	\$1,018,643.54
			52523J503	Unsecured	\$5,000,000.00*	Unsecured	\$4,290,180.18
			5252M0AA5	Unsecured	\$2,000,000.00*	Unsecured	\$2,000,456.26
			5252M0AB3	Unsecured	\$3,749,000.00*	Unsecured	\$3,850,118.72
			5252M0AC1	Unsecured	\$610,000.00*	Unsecured	\$416,900.31
			5252M0AD9	Unsecured	\$2,724,000.00*	Unsecured	\$2,216,193.02
			5252M0AE7	Unsecured	\$5,816,000.00*	Unsecured	\$5,984,681.58
			5252M0AF4	Unsecured	\$513,000.00*	Unsecured	\$513,816.08
			5252M0AG2	Unsecured	\$368,000.00*	Unsecured	\$368,498.53
			5252M0AH0	Unsecured	\$2,136,000.00*	Unsecured	\$2,139,397.95
			5252M0AJ6	Unsecured	\$2,725,000.00*	Unsecured	\$2,817,964.13
			5252M0AL1	Unsecured	\$465,000.00*	Unsecured	\$465,000.00
			5252M0AM9	Unsecured	\$25,000,000.00*	Unsecured	\$25,050,717.18
			5252M0AN7	Unsecured	\$3,000,000.00*	Unsecured	\$3,000,000.00
			5252M0AP2	Unsecured	\$8,652,000.00*	Unsecured	\$8,863,183.69
			5252M0AQ0	Unsecured	\$155,000.00*	Unsecured	\$155,253.89

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0AS6	Unsecured	\$3,500,000.00*	Unsecured	\$3,509,025.88
			5252M0AU1	Unsecured	\$8,000,000.00*	Unsecured	\$8,006,062.30
			5252M0AW7	Unsecured	\$3,000,000.00*	Unsecured	\$3,001,820.51
			5252M0AX5	Unsecured	\$7,582,000.00*	Unsecured	\$6,764,000.00
			5252M0AY3	Unsecured	\$32,000,000.00*	Unsecured	\$32,650,222.22
			5252M0AZ0	Unsecured	\$1,119,000.00*	Unsecured	\$1,119,736.93
			5252M0BA4	Unsecured	\$555,000.00*	Unsecured	\$555,000.00
			5252M0BB2	Unsecured	Undetermined	Unsecured	\$214,000.00
			5252M0BC0	Unsecured	\$1,689,000.00*	Unsecured	\$1,089,000.00
			5252M0BD8	Unsecured	\$2,823,000.00*	Unsecured	\$2,458,549.51
			5252M0BE6	Unsecured	\$2,385,000.00*	Unsecured	\$1,945,880.09
			5252M0BF3	Unsecured	\$813,000.00*	Unsecured	\$813,289.74
			5252M0BG1	Unsecured	\$1,026,000.00*	Unsecured	\$1,026,395.87
			5252M0BH9	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0BJ5	Unsecured	\$1,970,000.00*	Unsecured	\$1,981,379.68
			5252M0BK2	Unsecured	\$505,000.00*	Unsecured	\$505,000.00
			5252M0BL0	Unsecured	\$55,000,000.00*	Unsecured	\$55,210,437.00
			5252M0BM8	Unsecured	\$1,167,000.00*	Unsecured	\$1,112,434.70
			5252M0BN6	Unsecured	\$4,730,000.00*	Unsecured	\$3,430,047.63
			5252M0BP1	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0BQ9	Unsecured	\$1,790,000.00*	Unsecured	\$1,728,325.48
			5252M0BR7	Unsecured	\$688,000.00*	Unsecured	\$688,000.00
			5252M0BS5	Unsecured	\$35,000,000.00*	Unsecured	\$35,118,462.50
			5252M0BT3	Unsecured	\$418,000.00*	Unsecured	\$418,000.00
			5252M0BU0	Unsecured	\$585,000.00*	Unsecured	\$585,000.00
			5252M0BV8	Unsecured	\$508,000.00*	Unsecured	\$508,000.00
			5252M0BX4	Unsecured	\$28,000,000.00*	Unsecured	\$28,332,500.00
			5252M0BY2	Unsecured	\$5,000,000.00*	Unsecured	\$1,263,405.00
			5252M0CC9	Unsecured	\$5,885,000.00*	Unsecured	\$5,646,826.23
			5252M0CD7	Unsecured	\$6,833,000.00*	Unsecured	\$6,865,217.60
			5252M0CE5	Unsecured	\$4,479,000.00*	Unsecured	\$5,685,000.00
			5252M0CF2	Unsecured	\$5,000,000.00*	Unsecured	\$5,001,140.65
			5252M0CG0	Unsecured	\$7,165,000.00*	Unsecured	\$5,696,141.18
			5252M0CH8	Unsecured	\$35,000,000.00*	Unsecured	\$35,102,409.01

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0CJ4	Unsecured	\$1,006,000.00*	Unsecured	\$1,006,000.00
			5252M0CK1	Unsecured	\$15,000,000.00*	Unsecured	\$15,127,875.00
			5252M0CL9	Unsecured	\$5,000,000.00*	Unsecured	\$5,014,629.86
			5252M0CM7	Unsecured	\$24,000,000.00*	Unsecured	\$24,055,816.45
			5252M0CN5	Unsecured	\$3,300,000.00*	Unsecured	\$3,357,600.54
			5252M0CP0	Unsecured	\$30,000.00*	Unsecured	\$30,000.00
			5252M0CQ8	Unsecured	\$15,000,000.00*	Unsecured	\$15,020,385.38
			5252M0CR6	Unsecured	\$2,000,000.00*	Unsecured	\$1,464,346.66
			5252M0CS4	Unsecured	\$17,061,000.00*	Unsecured	\$17,084,190.00
			5252M0CT2	Unsecured	\$22,000,000.00*	Unsecured	\$22,092,125.00
			5252M0CU9	Unsecured	\$20,500,000.00*	Unsecured	\$20,530,760.22
			5252M0CV7	Unsecured	\$12,000,000.00*	Unsecured	\$12,057,000.00
			5252M0CX3	Unsecured	\$86,000.00*	Unsecured	\$86,000.00
			5252M0CY1	Unsecured	\$4,738,000.00*	Unsecured	\$4,084,454.49
			5252M0CZ8	Unsecured	\$15,827,000.00*	Unsecured	\$15,844,939.88
			5252M0DA2	Unsecured	\$2,223,000.00*	Unsecured	\$2,223,000.00
			5252M0DB0	Unsecured	Undetermined	Unsecured	\$232,000.00
			5252M0DD6	Unsecured	\$9,368,000.00*	Unsecured	\$9,368,000.00
			5252M0DF1	Unsecured	\$3,645,000.00*	Unsecured	\$3,645,000.00
			5252M0DG9	Unsecured	\$3,000,000.00*	Unsecured	\$3,016,100.00
			5252M0DH7	Unsecured	\$2,325,000.00*	Unsecured	\$2,011,992.42
			5252M0DJ3	Unsecured	\$2,000,000.00*	Unsecured	\$2,011,000.00
			5252M0DK0	Unsecured	\$14,600,000.00*	Unsecured	\$14,600,000.00
			5252M0DL8	Unsecured	\$6,000,000.00*	Unsecured	\$5,410,648.67
			5252M0DM6	Unsecured	\$870,000.00*	Unsecured	\$870,000.00
			5252M0DP9	Unsecured	\$7,000,000.00*	Unsecured	\$7,145,833.33
			5252M0DQ7	Unsecured	\$699,000.00*	Unsecured	\$712,629.48
			5252M0DR5	Unsecured	\$7,000,000.00*	Unsecured	\$7,024,675.00
			5252M0DS3	Unsecured	\$774,000.00*	Unsecured	\$774,000.00
			5252M0DT1	Unsecured	\$12,980,000.00*	Unsecured	\$10,648,097.00
			5252M0DU8	Unsecured	\$1,200,000.00*	Unsecured	\$1,200,000.00
			5252M0DV6	Unsecured	\$5,000,000.00*	Unsecured	\$5,017,083.33
			5252M0DW4	Unsecured	\$1,000,000.00*	Unsecured	\$837,093.74
			5252M0DX2	Unsecured	\$9,000,000.00*	Unsecured	\$9,032,625.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0DZ7	Unsecured	\$3,600,000.00*	Unsecured	\$3,607,200.00
			5252M0EA1	Unsecured	\$20,000,000.00*	Unsecured	\$20,025,694.44
			5252M0EB9	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0EC7	Unsecured	\$8,000,000.00*	Unsecured	\$8,008,888.89
			5252M0ED5	Unsecured	\$20,622,000.00*	Unsecured	\$18,132,000.00
			5252M0EE3	Unsecured	Undetermined	Unsecured	\$1,623,792.94
			5252M0EF0	Unsecured	\$3,671,000.00*	Unsecured	\$3,716,596.11
			5252M0EG8	Unsecured	\$10,000,000.00*	Unsecured	\$10,268,888.89
			5252M0EH6	Unsecured	\$23,000,000.00*	Unsecured	\$23,587,777.78
			5252M0EK9	Unsecured	\$4,522,000.00*	Unsecured	\$4,522,000.00
			5252M0EL7	Unsecured	\$3,075,000.00*	Unsecured	\$3,075,000.00
			5252M0EM5	Unsecured	\$699,000.00*	Unsecured	\$699,000.00
			5252M0EN3	Unsecured	\$3,000,000.00*	Unsecured	\$3,004,375.00
			5252M0EP8	Unsecured	\$2,010,000.00*	Unsecured	\$2,010,000.00
			5252M0EQ6	Unsecured	\$155,000.00*	Unsecured	\$155,000.00
			5252M0ER4	Unsecured	\$2,075,000.00*	Unsecured	\$1,940,394.92
			5252M0ES2	Unsecured	\$2,100,000.00*	Unsecured	\$2,125,075.76
			5252M0ET0	Unsecured	\$4,100,000.00*	Unsecured	\$4,259,353.33
			5252M0EU7	Unsecured	\$5,000,000.00*	Unsecured	\$5,100,208.33
			5252M0EV5	Unsecured	\$1,727,000.00*	Unsecured	\$1,750,026.67
			5252M0EW3	Unsecured	\$5,000,000.00*	Unsecured	\$5,099,305.56
			5252M0EX1	Unsecured	\$474,000.00*	Unsecured	\$474,000.00
			5252M0EY9	Unsecured	\$1,300,000.00*	Unsecured	\$13,195,000.00
			5252M0EZ6	Unsecured	\$326,000.00*	Unsecured	\$328,750.63
			5252M0FA0	Unsecured	\$20,000,000.00*	Unsecured	\$20,471,900.00
			5252M0FB8	Unsecured	\$4,385,000.00*	Unsecured	\$4,221,232.76
			5252M0FC6	Unsecured	\$10,000,000.00*	Unsecured	\$10,127,500.00
			5252M0FE2	Unsecured	\$267,000.00*	Unsecured	\$271,008.33
			5252M0FF9	Unsecured	\$7,560,000.00*	Unsecured	\$7,560,000.00
			5252M0FG7	Unsecured	\$7,005,000.00*	Unsecured	\$6,737,629.91
			5252M0FH5	Unsecured	\$3,000,000.00*	Unsecured	\$3,021,666.67
			5252M0FJ1	Unsecured	\$4,275,000.00*	Unsecured	\$4,012,307.60
			5252M0FK8	Unsecured	\$8,000,000.00*	Unsecured	\$8,191,333.33
			5252M0FL6	Unsecured	\$393,000.00*	Unsecured	\$393,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0FM4	Unsecured	\$6,850,000.00*	Unsecured	\$6,850,000.00
			5252M0FN2	Unsecured	\$207,000.00*	Unsecured	\$207,000.00
			5252M0FR3	Unsecured	\$2,550,000.00*	Unsecured	\$2,165,958.78
			5252M0FS1	Unsecured	\$3,200,000.00*	Unsecured	\$2,476,977.52
			5252M0FT9	Unsecured	\$10,000,000.00*	Unsecured	\$10,148,222.22
			5252M0FU6	Unsecured	\$2,302,000.00*	Unsecured	\$2,312,071.25
			5252M0FV4	Unsecured	\$6,150,000.00*	Unsecured	\$6,235,580.13
			5252M0FW2	Unsecured	\$9,000,000.00*	Unsecured	\$9,052,000.00
			5252M0FX0	Unsecured	\$10,000,000.00*	Unsecured	\$10,000,000.00
			5252M0FY8	Unsecured	\$1,500,000.00*	Unsecured	\$507,370.88
			5252M0FZ5	Unsecured	\$372,000.00*	Unsecured	\$372,000.00
			5252M0GA9	Unsecured	\$2,313,000.00*	Unsecured	\$2,259,000.00
			5252M0GB7	Unsecured	\$3,000,000.00*	Unsecured	\$1,602,792.47
			5252M0GC5	Unsecured	\$232,000.00*	Unsecured	\$232,000.00
			5252M0GD3	Unsecured	\$5,000,000.00*	Unsecured	\$5,142,638.89
			5252M0GE1	Unsecured	\$1,320,000.00*	Unsecured	\$1,146,768.84
			5252M0GF8	Unsecured	\$4,400,000.00*	Unsecured	\$4,417,221.59
			5252M0GG6	Unsecured	\$2,000,000.00*	Unsecured	\$223,266.21
			5252M0GJ0	Unsecured	\$2,320,000.00*	Unsecured	\$2,435,000.00
			5252M0GM3	Unsecured	\$4,488,000.00*	Unsecured	\$4,658,142.70
			5252M0GN1	Unsecured	\$25,000,000.00*	Unsecured	\$25,658,333.33
			5252M0GP6	Unsecured	\$3,000,000.00*	Unsecured	\$3,029,574.32
			5252M0GQ4	Unsecured	\$1,000,000.00*	Unsecured	\$1,030,500.00
			5252M0GR2	Unsecured	\$500,000.00*	Unsecured	\$432,829.93
			5252M0GS0	Unsecured	\$500,000.00*	Unsecured	\$463,250.37
			5252M0GU5	Unsecured	\$433,000.00*	Unsecured	\$433,000.00
			5252M0GV3	Unsecured	\$2,300,000.00*	Unsecured	\$2,007,664.34
			5252M0GW1	Unsecured	\$1,840,000.00*	Unsecured	\$1,840,000.00
			5252M0GX9	Unsecured	\$3,245,000.00*	Unsecured	\$3,245,000.00
				Subtotal	\$5,229,773,259.00*	Subtotal	\$4,952,962,058.43
				TOTAL	\$5,229,773,259.00	TOTAL	\$4,952,962,058.43

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
-----X

**ORDER GRANTING DEBTORS’ OBJECTION TO THE CLAIM
FILED BY WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE
(CLAIM NUMBER 10082)**

Upon consideration of the objection, dated September 30, 2011 (the “Objection”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3007(a) of the Federal Rules of Bankruptcy Procedure, reducing and allowing claim number 10082, filed by the Wilmington Trust Company, as Indenture Trustee (the “Wilmington Trust Claim”), on the grounds that the Debtors and the claimant have agreed upon a claim value not currently reflected on the proof of claim, all as more fully described in the Objection; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Objection.

Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that the Wilmington Trust Claim is hereby reduced and allowed in the aggregate amount of \$48,783,940,671.27, which reflects the allowed amounts for each security set forth on Exhibit A to the Objection; and it is further

ORDERED that all holders of the Wilmington Structured Securities that are included on the Wilmington Trust Claim are bound by, and deemed to have consented to reduction of the Wilmington Trust Claim to the amount set forth on Exhibit B to the Objection and the terms of this Order; and it is further

ORDERED that Wilmington Trust, as Indenture Trustee or in its individual capacity, and its legal counsel and/or financial advisors shall not have any liability for any claims, demands, suits, actions or causes of action arising out of the consensual agreement to reduce the Wilmington Trust Claim as it relates to the Wilmington Structured Securities, and holders of the Wilmington Structured Securities shall be forever barred, estopped and permanently enjoined from asserting, prosecuting or otherwise pursuing claims in any way related to the matters that are the subject of this Objection against Wilmington Trust individually or as Indenture Trustee; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE