

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (JMP) SIPA
ONE HUNDRED NINETY-SECOND OMNIBUS OBJECTION: EXHIBIT A – DEFERRED COMPENSATION CLAIMS

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED RECLASSIFICATION AS SUBORDINATED GENERAL CREDITOR CLAIMS
1	BERNARD, JOHN 28033 GRAND DUKE FARMINGTON HILLS, MI 48334-5216	1671	1/26/2009	\$12,158.82	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
2	DEMASI, KATHLEEN M. 146 78TH STREET BROOKLYN, NY 11209	1471	1/23/2009	\$35,000.00	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
3	DUNN, LEON J 60 WEST 66TH ST., APT. 22A NEW YORK, NY 10023-6218	4193	3/20/2009	\$88,304.10	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
4	FITZPATRICK, MICHAEL ATTN:KAREN FITZPATRICK 676 COUNTRY VALLEY ROAD THOUSAND OAKS, CA 91362-5627	9000180	12/15/2008	UNSPECIFIED*	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED RECLASSIFICATION AS SUBORDINATED GENERAL CREDITOR CLAIMS
5	FORSHAGEN, DOUGLAS A. 2 DUCHESS CT HOUSTON, TX 77024	4433	5/6/2009	\$25,181.94	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
6	HAYAT, CLAUDE 100 SUNRISE AVENUE APT. 606 PALM BEACH, FL 33480	4586	5/18/2009	\$441,553.73	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
7	KAPLAN, JACK 205 VIA CONDADO WAY PALM BEACH GARDENS, FL 33418- 1705	9003324	1/29/2009	UNSPECIFIED*	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
8	MAIN, JAN 2524 12TH AVE W SEATTLE, WA 98119-2117	1159	1/20/2009	\$654.12	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED RECLASSIFICATION AS SUBORDINATED GENERAL CREDITOR CLAIMS
9	MAIN, ROBERT E 2524 12TH AVE W SEATTLE, WA 98119-2117	1155	1/20/2009	\$2,847.36	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
10	MALINA, BARBARA 15 HILLCREST RD BERKELEY, CA 94705	8001994	1/28/2009	UNSPECIFIED*	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
11	MAY, HAROLD 26 VAN WAGONER DRIVE ENGLEWOOD CLIFFS, NJ 07632	7002166 ¹	5/28/2009	\$52,627.80	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).

1. The portion of claim number 7002166 which asserts a claim for compensation deferred by LBI employees pursuant to the Executive and Select Employees Plan is currently subject to the Trustee's One Hundred Forty-Seventh Omnibus Objection to General Creditor Claims (ECF 7388). This portion of the claim is unaffected by this One Hundred Ninety-Second Omnibus Objection to General Creditor Claims.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED RECLASSIFICATION AS SUBORDINATED GENERAL CREDITOR CLAIMS
12	MCCANN, JOHN 5142 ST. ANDREWS ISLAND COURT VERO BEACH, FL 32967	7002130	5/28/2009	\$28,540.02	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
13	MCDANIEL, JAMES H. 1900 STONEY RIDGE RD CUMMING, GA 30041-6762	4447	5/8/2009	\$2,283.30	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
14	PATRUNO, SABINO 10 OPATUT COURT MORGANVILLE, NJ 07751-1104	3682	2/25/2009	\$6,340.00	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
15	PETERS, STEPHEN PO BOX 973 LENOX, MA 01240	6112	9/14/2009	\$264,029.00	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED RECLASSIFICATION AS SUBORDINATED GENERAL CREDITOR CLAIMS
16	RUBIN, ALLAN 429 EAST 80TH STREET, APT 2B NEW YORK, NY 10075-0631	3556	2/11/2009	\$6,363.47	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
17	SEIBELS, HOWARD KELLY 2300 COUNTRY CLUB PLACE BIRMINGHAM, AL 35223	9003363	1/29/2009	UNSPECIFIED*	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
18	SHEA, ANDREW P 6123 LONGMONT DRIVE HOUSTON, TX 77057-1815	4408	4/30/2009	\$12,062.54	THE CLAIM IS GOVERNED BY A VALID, BINDING, AND ENFORCEABLE SUBORDINATION PROVISION, WHICH SUBORDINATES THE CLAIM TO ALL ALLOWED GENERAL CREDITOR CLAIMS, AND WHICH IS ENFORCEABLE PURSUANT TO 11 U.S.C. 510(A).
Total				\$977,946.20	

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.