

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (JMP) SIPA
ONE HUNDRED ONE HUNDRED SEVENTY-FIRST OMNIBUS OBJECTION: EXHIBIT A – EMPLOYEE CLAIMS

Claim Type	Trustee's Proposed Reason for Disallowance or Subordination
Assumed Pension Claims	No legal or factual justification for asserting a claim against LBI. The claimed pension benefits were owed under a qualified pension plan which was assumed by the Pension Benefits Guaranty Corporation and LBI has no liability for such benefits.
Equity Awards Claims	No legal or factual justification for asserting a claim against LBI. The claimed Equity Awards constitute equity interests in LBHI, not LBI, the debtor in this separate and distinct SIPA Proceeding.
Accrued Equity Claims	The Accrued Equity Claims are based on the alleged pre-petition right to receive accrued equity in LBHI, an affiliate of LBI, and therefore must be reclassified as equity interests and subordinated pursuant to section 510(b) of the Bankruptcy Code.
Non-LBI Employee Claims	No legal or factual justification for asserting a claim against LBI. The Claimed Compensation was not earned or awarded pursuant to employment with LBI.
Insufficient Documentation Claims	Claim lacks sufficient documentation.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	EQUITY AWARDS CLAIM**	ACCRUED EQUITY CLAIM***	NON-LBI EMPLOYEE CLAIM**	LBHI RETIREMENT CLAIM**	INSUFFICIENT DOCUMENTATION CLAIM**
1	BAIGIS, SHERI ANN 250 3RD ST. ARCHBALD, PA 18403-1473	142	12/12/2008	UNSPECIFIED* ¹	X				
2	CALVETTI, PAUL G. 294 HIGHLAND AVENUE RIDGEWOOD, NJ 07450	3490	2/5/2009	UNSPECIFIED*				X	
3	CHO, HAROLD B 22 PARKVIEW TERRACE SUMMIT, NJ 07901	7001128	1/30/2009	\$10,950.00		X			
4	DOPLER, MARY T 160 CABRINI BLVD UNIT 117 NEW YORK, NY 10033	1876	1/28/2009	UNSPECIFIED* ²	X				
5	D'ORNELLAS, THELMA A. 1731 EAST 37TH STREET BROOKLYN, NY 11234	1828	1/27/2009	\$26,995.00	X		X		
6	FELLER, DANA A 101 CENTRAL PARK WEST APT. 4A NEW YORK, NY 10023	854	1/9/2009	\$120,419.00 ³	X				

1 The portion of claim number 142 that is asserting a claim for severance in the amount of \$9,778.85 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

2 The portion of claim number 1876 that is asserting a claim for severance in the amount of \$59,721.18 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

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).

** To be disallowed and expunged.

***To be subordinated and reclassified as equity interests, with the value and priority to be determined.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	EQUITY AWARDS CLAIM**	ACCRUED EQUITY CLAIM***	NON-LBI EMPLOYEE CLAIM**	LBHI RETIREMENT CLAIM**	INSUFFICIENT DOCUMENTATION CLAIM**
7	FRANZO, ROSEMARIE 119 87TH STREET BROOKLYN, NY 11209	8001277	1/21/2009	UNSPECIFIED* ⁴	X				
8	HAYES, FRANCIS 4135 48TH STREET SUNNYSIDE, NY 11104	3064	1/30/2009	UNSPECIFIED* ⁵	X				
9	HEAD, BRIAN C. 255 WELCH WAY WESTFIELD, NJ 07090	381	12/23/2008	UNSPECIFIED*	X			X	
10	KANNAN, HEMAMALINI 75-46 164TH STREET FRESH MEADOWS, NY 11366	8001992	1/26/2009	UNSPECIFIED* ⁶	X				

(Footnote continued from prior page)

- 3 The portion of claim number 854 that is asserting a claim for expenses in the amount of \$71.33 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.
- 4 The portion of claim number 8001277 that is asserting a claim for severance in the amount of \$32,500.00 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.
- 5 The portion of claim number 3064 that is asserting a claim for severance in the amount of \$11,540.00 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

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).

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- 6 The portion of claim number 8001992 that is asserting a claim for severance in the amount of \$14,082.80 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	EQUITY AWARDS CLAIM**	ACCRUED EQUITY CLAIM***	NON-LBI EMPLOYEE CLAIM**	LBHI RETIREMENT CLAIM**	INSUFFICIENT DOCUMENTATION CLAIM**
11	LIN, EDWARD A 84-35 CORONA AVENUE ELMHURST, NY 11373	8003341	1/30/2009	UNSPECIFIED* ⁷	X				
12	MANALAC, CARLOS PACIFIC PLAZA TOWERS, APT. 48B NORTH TOWER FORT BONIFACIO CITY, TAGUIG METRO MANILA 1202 PHILLIPINES	4882	5/28/2009	\$4,300,000.00			X		
13	MARTIN, TERRY DON 10452 LYNX BAY LITTLETON, CO 80124	7000189	12/14/2008	\$279.23			X		
14	MCCULLY, MICHAEL K. 340 EAST 23RD STREET APT 5M NEW YORK, NY 10010-4747	6190	12/16/2009	UNSPECIFIED* ⁸	X				
15	MILLER, ERIC BRUCE 1640 SHENANDOAH ROAD SAN MARINO, CA 91108-2570	1563	1/26/2009	\$272,182.00	X	X			

7 The portion of claim number 8003341 that is asserting a claim for reversed checks in the amount of \$ 19,877.25 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

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).

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8 The portion of claim number 6190 that is asserting a claim for severance in the amount of \$148,735.70 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

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16	PIERCE, PATRICK JEAN-MARIE 1155 MERILL ST APT 102 MENLO PARK, CA 94025	7000558	1/27/2009	\$1594.56 ⁹					X
17	PITCOCK, VICKI LOU 19-21 WARREN STREET PHE NEW YORK, NY 10007	7001189	1/30/2009	UNSPECIFIED* ¹⁰	X				
18	PSIROGIANES, JASON W. 359 LONGBOW DRIVE FRANKLIN LAKES, NJ 07417	1188	1/20/2009	UNSPECIFIED* ¹¹	X				
19	SIDHU, SUKHCHAIN SINGH 1307 JOSPEH COURT SOUTH PLAINFIELD, NJ 07080	7000184	12/23/2008	\$25,781.25			X		

⁹ The portion of claim number 7000558 that is asserting a claim for two check totaling \$3,005.44 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

¹⁰ The portion of claim number 7001189 that is asserting a claim for severance in the amount of \$63,909.33 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

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).

** To be disallowed and expunged.

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¹¹ The portion of claim number 1188 that is asserting a claim for severance in the amount of \$173,076.00 is not affected by this objection, and shall remain active on the claims register, subject to the Trustee's right to object to this portion of the claim in the future.

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).

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20	SILVA, ALEJANDRO 201 CRANDON BLVD. APT. 402 MIAMI, FL 33149	7000739	1/29/2009	\$54,912.70		X			
	Total			\$4,813,113.74					