

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA**  
**TWO HUNDRED ELEVENTH OMNIBUS OBJECTION: EXHIBIT A – EMPLOYEE CLAIMS**

<b>Claim Type</b>	<b>Trustee's Proposed Reason for Disallowance or Subordination</b>
401(k) Claims	No legal or factual justification for asserting a claim against LBI. LBI is not liable for the claimed 401(k) account or for losses associated with such account.
Accrued Equity Claim	The Accrued Equity Claim is 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.
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.
Insufficient Documentation Claims	Claim lacks sufficient documentation.
LBHI Equities Claims	No legal or factual justification for asserting a claim against LBI. The claimed stock constitutes an equity interest in LBHI, not LBI, the debtor in this separate and distinct SIPA Proceeding.
Non-LBI Employee Claim	No legal or factual justification for asserting a claim against LBI. The Claimed Compensation was not earned or awarded pursuant to employment with LBI.
Partnership Fund Claim	No legal or factual justification for asserting a claim against LBI. The partnership fund interests claimed represent interests in a corporate entity or entities that are not debtors in this SIPA proceeding. LBI is not a general partner in the partnership fund or funds referenced in the claim.
Warrants Claim	No legal or factual justification for asserting a claim against LBI. The claimed securities were not issued or guaranteed by LBI.

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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	401(K) CLAIM	LBHI EQUITIES CLAIM	ASSUMED PENSION CLAIM	PARTNERSHIP FUND CLAIM	WARRANTS CLAIM	INSUFFICIENT DOC CLAIM
1	BAH, PATRICIA M. 567 CARY AVENUE STATEN ISLAND, NY 10310-1902	221	12/15/2008	UNSPECIFIED*				X		X			X
2	BROWN, KEITH A 5346 SUNRISE BLVD DELRAY BEACH, FL 33484	7000014	12/4/2008	UNSPECIFIED*						X			X
3	CAROLLO, MARIA 158-10 91ST STREET HOWARD BEACH, NY 11414	7000242	1/4/2009	\$15,000.00	X			X	X				X
4	ELIAS, SABET 3 CHAMPIONS WAY MANALAPAN, NJ 07726	8003424	2/2/2009	UNSPECIFIED*	X				X		X	X	
5	GINGRICH, KRISTA L 1409 AVENUE G SCOTTSBLUFF, NE 69361	7000585	1/27/2009	\$25,800.00				X					
6	GRAHAM, JOSHUA H 1475 DELGANY ST #505 DENVER, CO 80202	8003496	2/8/2009	UNSPECIFIED*				X					X
7	KARAN, MOSLEY 188 ELMWYND DRIVE ORANGE, NJ 07050	7001182	1/30/2009	\$100,000.00				X	X				
8	KOSAKOWSKI, ABBEY 251 E. HUNTING RIDGE ROAD STAMFORD, CT 06903-2318	2270	1/29/2009	UNSPECIFIED*	X								X

\* 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	EQUITY AWARDS CLAIM	ACCRUED EQUITY CLAIM	NON-LBI EMPLOYEE CLAIM	401(K) CLAIM	LBHI EQUITIES CLAIM	ASSUMED PENSION CLAIM	PARTNERSHIP FUND CLAIM	WARRANTS CLAIM	INSUFFICIENT DOC CLAIM
9	MAGGIO, RICHARD CHARLES 1 CREST RD MANHASSET HILLS, NY 11040	7000266	1/7/2009	\$61,000.00	X		X						X
10	MARKMAN, KAREN 357 89TH STREET 2ND FLOOR BROOKLYN, NY 11209	7000707	1/27/2009	\$12,079.52						X			X
11	RIESSEN, NATALIE S. 205 EAST 59TH STREET, #19A NEW YORK, NY 10022	7000997	1/30/2009	\$9,177.60		X							X
12	SPITZ, JOSHUA DAVID 180 RIVERSIDE BLVD, APT 6H NEW YORK, NY 10069	7000200	12/28/2008	\$1,587,690.00	X								X
13	STRONG, BRENDAN 7 MANSION DRIVE TOPSFIELD, MA 01983	3411	2/3/2009	\$105,373.00	X								X
14	TUCK, DAVID P 538 ACADEMY STREET MAPLEWOOD, NJ 07040	9007404	5/26/2009	UNSPECIFIED*	X								X
15	WILSON, IRENE M 120 ELGAR PLACE APT 23L BRONX, NY 10475	8003267	1/29/2009	UNSPECIFIED*	X								X
	Total			\$1,916,120.12									

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