

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

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	BISHOP, DAVID L. 27 KETCHUM ROAD WARWICK, NY 10990	1494	1/23/2009	- (A) - (S) - (P) \$45,000.00 (U) \$45,000.00 (T)	- (A) - (S) - (P) \$40,000.00 (U) \$40,000.00 (T)
2	BUCHERT, FREDERIC C. 346 LORIMER STREET BROOKLYN, NY 11206	6077	6/15/2009	- (A) - (S) \$12,863.63 (P) \$8,088.47 (U) \$20,952.10 (T)	- (A) - (S) \$10,950.00 (P) \$8,088.47 (U) \$19,038.47 (T)
3	COSTELLO, RUSSELL S. 5445 CARUTH HAVEN #712 DALLAS, TX 75225	1246	1/21/2009	- (A) - (S) \$10,950.00 (P) \$39,903.00 (U) \$50,853.00 (T)	- (A) - (S) \$10,950.00 (P) \$37,703.85 (U) \$48,653.85 (T)
4	DEMASI, KATHLEEN M. 146 78TH STREET BROOKLYN, NY 11209	1473	1/23/2009	- (A) - (S) \$175,000.00 (P) - (U) \$175,000.00 (T)	- (A) - (S) \$10,950.00 (P) \$141,684.62 (U) \$152,634.62 (T)

\* 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	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	FRIEDLAND, JAMES 90 GREEN WAY ALLENDALE, NJ 07401	3408	2/3/2009	- (A) - (S) \$116,000.00 (P) - (U) \$116,000.00 (T)	- (A) - (S) \$10,950.00 (P) \$23,991.95 (U) \$34,941.95 (T) <sup>1</sup>
6	GEORGIEVA, ANNA IORDANKA GEORGIEVA 32A ULITZA STARA PLANINA OBSHTINA DOBRICH SELO STEFAN KARADJA 9371 BULGARIA	7000304	1/11/2009	- (A) - (S) \$10,950.00 (P) \$16,362.50 (U) \$27,312.50 (T)	- (A) - (S) \$10,950.00 (P) \$10,335.62 (U) \$21,285.62 (T)
7	GONGLE, SHRUTI 1533 WATERFORD DRIVE EDISON, NJ 08817	8001789	1/28/2009	- (A) - (S) - (P) - (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$12,115.39 (U) \$12,115.39 (T)
8	MAGGIACOMO, ALAN B. 5 HAWTHORN DRIVE PLAINSBORO, NJ 08536	7000599	1/28/2009	- (A) - (S) \$86,125.00 (P) - (U) \$86,125.00 (T)	- (A) - (S) \$10,950.00 (P) \$74,261.63 (U) \$85,211.63 (T)

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1. The amount to be allowed for claim number 3408, listed in the column entitled “*Claim as Modified*,” reflects: (i) a claim for severance, valued at \$25,000.00; and (ii) a claim for an unpaid check, valued at \$9,941.95.

\* 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	ASSERTED AMOUNT	CLAIM AS MODIFIED
9	PIERRE-LOUIS, ALIX 10900 E. TAYLOR RD APT 132 GULFPORT, MS 39503	7000708	1/21/2009	- (A) - (S) - (P) \$79,434.20 (U) \$79,434.20 (T)	- (A) - (S) - (P) \$61,894.15 (U) \$61,894.15 (T)
10	ROBINSON, REYNE L. 583 WEBSTER AVE NEW ROCHELLE, NY 10801	7000714	1/29/2009	- (A) - (S) \$70,000.00 (P) - (U) \$70,000.00 (T)	- (A) - (S) \$10,950.00 (P) \$58,035.53 (U) \$68,985.53 (T)
11	SPITAL, SAUL H. 10 JEANINE COURT MANALAPAN, NJ 07726	1739	1/26/2009	- (A) - (S) \$80,000.00 (P) \$143,500.00 (U) \$223,500.00 (T)	- (A) - (S) - (P) \$78,461.46 (U) \$78,461.46 (T)
12	STEPHENSON, REBECCA L 10272 MOUNTAIN MAPLE DRIVE HIGHLANDS RANCH, CO 80129	7000413	1/19/2009	- (A) - (S) \$112,547.33 (P) \$65,047.73 (U) \$112,547.33 (T)	- (A) - (S) \$10,950.00 (P) \$52,319.20 (U) \$63,269.20 (T) <sup>2</sup>

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2. The amount to be allowed for claim number 7000413, listed in the column entitled “*Claim as Modified*,” reflects: (i) a claim for severance, valued at \$58,524.01; and (ii) a claim for unpaid vacation days, valued at \$4,745.19.

\* 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	ASSERTED AMOUNT	CLAIM AS MODIFIED
13	TANNOR PARTNERS CREDIT FUND, LP TRANSFEROR: KOTCHER, LAURI KIEN ATTN: ROBERT TANNOR 150 GRAND STREET, STE 401 WHITE PLAINS, NY 10601	3565	2/12/2009	- (A) - (S) - (P) \$140,000.04 (U) \$140,000.04 (T)	- (A) - (S) - (P) \$136,153.90 (U) \$136,153.90 (T)
				- (A) - (S)	- (A) - (S)
	Total			\$674,435.96 (P) \$537,335.94 (U) \$1,146,724.17 (T)	\$87,600.00 (P) \$735,045.77 (U) \$822,645.77 (T)

**(A) – ADMINISTRATIVE**

**(S) – SECURED**

**(P) – PRIORITY**

**(U) – UNSECURED**

**(T) – TOTAL CLAIMED**

\* 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.

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<b>Claim Type</b>	<b>Trustee's Proposed Reason for Disallowance, Subordination and Reclassification as Equity, Reduction, and/or Reduction and Reclassification as General Unsecured Claims</b>
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.
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.
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.
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.
Severance Claims	The claim amount must be reduced to the accurate amount due under the claimant's severance agreement, as shown in LBI's books and records. The claim must be reclassified, in whole or in part, to a general unsecured claim in accordance with Bankruptcy Code Section 507(a)(4)(A).

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	SEVERANCE CLAIM	ACCRUED EQUITY CLAIM	EQUITY AWARDS CLAIM	401(K) CLAIM	LBHI EQUITIES CLAIM
1	BISHOP, DAVID L. 27 KETCHUM ROAD WARWICK, NY 10990	1494	1/23/2009	X				
2	BUCHERT, FREDERIC C. 346 LORIMER STREET BROOKLYN, NY 11206	6077	6/15/2009	X		X		
3	COSTELLO, RUSSELL S. 5445 CARUTH HAVEN #712 DALLAS, TX 75225	1246	1/21/2009	X				
4	DEMASI, KATHLEEN M. 146 78TH STREET BROOKLYN, NY 11209	1473	1/23/2009	X				
5	FRIEDLAND, JAMES 90 GREEN WAY ALLENDALE, NJ 07401	3408	2/3/2009	X	X			
6	GEORGIEVA, ANNA IORDANKA GEORGIEVA 32A ULITZA STARA PLANINA OBSHTINA DOBRICH SELO STEFAN KARADJA 9371 BULGARIA	7000304	1/11/2009	X				
7	GONGLE, SHRUTI 1533 WATERFORD DRIVE EDISON, NJ 08817	8001789	1/28/2009	X				
8	MAGGIACOMO, ALAN B. 5 HAWTHORN DRIVE PLAINSBORO, NJ 08536	7000599	1/28/2009	X				

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	SEVERANCE CLAIM	ACCRUED EQUITY CLAIM	EQUITY AWARDS CLAIM	401(K) CLAIM	LBHI EQUITIES CLAIM
9	PIERRE-LOUIS, ALIX 10900 E. TAYLOR RD APT 132 GULFPORT, MS 39503	7000708	1/21/2009	X				
10	ROBINSON, REYNE L. 583 WEBSTER AVE NEW ROCHELLE, NY 10801	7000714	1/29/2009	X				
11	SPITAL, SAUL H. 10 JEANINE COURT MANALAPAN, NJ 07726	1739	1/26/2009	X		X		
12	STEPHENSON, REBECCA L 10272 MOUNTAIN MAPLE DRIVE HIGHLANDS RANCH, CO 80129	7000413	1/19/2009	X		X	X	X
13	TANNOR PARTNERS CREDIT FUND, LP TRANSFEROR: KOTCHER, LAURI KIEN ATTN: ROBERT TANNOR 150 GRAND STREET, STE 401 WHITE PLAINS, NY 10601	3565	2/12/2009	X				