

Exhibit 2

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

OMNIBUS OBJECTION 135 - EXHIBIT 2: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	DAY, GEMMA 61A KENTISH TOWN ROAD LONDON, NW1 8RX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/23/2009	5952	\$1,961.00
2	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 11570	09-12516 (JMP)	LB 2080 Kalakaua Owners LLC	09/22/2009	31794	\$4,856,359.00*
3	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13664 (JMP)	PAMI Statler Arms LLC	09/22/2009	31797	\$4,856,359.00*
4	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/22/2009	31798	\$4,856,359.00*
5	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31799	\$4,856,359.00*
6	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	31800	\$4,856,359.00*
7	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/22/2009	31801	\$4,856,359.00*
8	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 11570	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/22/2009	31802	\$4,856,359.00*
9	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/22/2009	31803	\$4,856,359.00*
10	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/22/2009	31804	\$4,856,359.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
11	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13904 (JMP)	Lehman Scottish Finance L.P.	09/22/2009	31805	\$4,856,359.00*
12	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13905 (JMP)	CES Aviation LLC	09/22/2009	31806	\$4,856,359.00*
13	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13906 (JMP)	CES Aviation V LLC	09/22/2009	31807	\$4,856,359.00*
14	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13907 (JMP)	CES Aviation IX LLC	09/22/2009	31808	\$4,856,359.00*
15	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13908 (JMP)	East Dover Limited	09/22/2009	31809	\$4,856,359.00*
16	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10108 (JMP)	Luxembourg Residential Properties Loan Finance S.a.r.l.	09/22/2009	31810	\$4,856,359.00*
17	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10137 (JMP)	BNC Mortgage LLC	09/22/2009	31811	\$4,856,359.00*
18	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	31812	\$4,856,359.00*
19	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10560 (JMP)	LB Rose Ranch LLC	09/22/2009	31813	\$4,856,359.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
20	SCHUSTER, CHRISTIANE FLAT 5 25 ELVASTON PLACE LONDON, SW7 5NL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11369	\$1,662,921.00
TOTAL						\$89,079,344.00