

Exhibit 1

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

OMNIBUS OBJECTION 138: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	BANCA POPOLARE PUGLIESE S.C.PER AZ. C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/17/2009	14968	\$258,471.39*	No Liability Claim
2	BANCA POPOLARE PUGLIESE S.C.PER AZ. C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14966	\$258,471.39*	No Liability Claim
3	BANCO GUIPUZCOANO S.A. ATTN: JOSE ANTONIO GONZALEZ CAMINO DE PORTUETXE 35 SAN SEBASTIAN, 20018 SPAIN	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	16034	\$954.85	No Liability Claim
4	BANCO GUIPUZCOANO SA ATTN: JOSE ANTONIO GONZALEZ BANCO GUIPUZCOANO SA CAMINO DE PORTUETXE NO 35 IGARA SAN SEBASTIAN, 20018 SPAIN		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16033	\$149,711.67	No Liability Claim
5	HARRINGTON PARTNERS, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26920	\$0.00	No Liability Claim
6	HARRINGTON PARTNERS, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26921	\$0.00	No Liability Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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7	LEHMAN BROTHERS EUROPEAN MEZZANINE 2004 SICAV C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23432	\$1,005,445.30	No Liability Claim
8	LEHMAN BROTHERS EUROPEAN MEZZANINE 2004 SICAV C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK ST. LONDON, W1S 1BG UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23419	\$1,005,445.30	No Liability Claim
9	LEHMAN BROTHERS EUROPEAN MEZZANINE LEVERAGED PARTNERS 2003-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23430	\$258,021.80	No Liability Claim
10	LEHMAN BROTHERS EUROPEAN MEZZANINE LEVERAGED PARTNERS 2003-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23426	\$258,021.80	No Liability Claim

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11	LEHMAN BROTHERS EUROPEAN MEZZANINE LEVERAGED PARTNERS 2003-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23429	\$658,516.60	No Liability Claim
12	LEHMAN BROTHERS EUROPEAN MEZZANINE LEVERAGED PARTNERS 2003-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23425	\$658,516.60	No Liability Claim
13	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23428	\$1,625,369.30	No Liability Claim
14	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23424	\$1,625,369.30	No Liability Claim

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15	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-C, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23421	\$442,984.20	No Liability Claim
16	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-C, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23437	\$442,984.20	No Liability Claim
17	MERCED PARTNERS II, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26916	\$0.00	No Liability Claim
18	MERCED PARTNERS II, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26917	\$0.00	No Liability Claim
19	MERCED PARTNERS, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26919	\$0.00	No Liability Claim

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20	MERCED PARTNERS, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26918	\$0.00	No Liability Claim
21	MNC PARTNERS, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26855	\$0.00	No Liability Claim
22	MNC PARTNERS, L.P. C/O EBF & ASSOCIATES, L.P. ATTN: GENERAL COUNSEL 601 CARLSON PARKWAY, SUITE 200 MINNETONKA, MN 55305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26854	\$0.00	No Liability Claim
TOTAL						\$8,648,283.70	