

Exhibit 3

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

OMNIBUS OBJECTION 138: EXHIBIT 3 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	PORT OF TACOMA C/O K&L GATES LLP ATTN: DAVID C NEU, ESQ. 925 FOURTH AVENUE SUITE 2900 SEATTLE, WA 98104	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	10/21/2009	42913	\$791,486.90	No Liability Claim
2	WESTERNBANK PUERTO RICO C/O STUART G. STEIN, ESQ. HOGAN & HARTSON L.L.P. 555 THIRTEENTH STREET, N.W. WASHINGTON, DC 20004	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/14/2009	12590	\$2,009,225.00	No Liability Claim
3	WESTERNBANK PUERTO RICO C/O STUART G. STEIN, ESQ. HOGAN & HARTSON L.L.P. 555 THIRTEENTH STREET, N.W. WASHINGTON, DC 20004	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12589	\$489,575.00	No Liability Claim
TOTAL						\$3,290,286.90	