

# EXHIBIT 1

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

**OMNIBUS OBJECTION 144: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS**

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ANTLITZ, ALBERT 2441 GRAND OAKS CT ABINGDON, MD 21009		08/03/2009	7263 <sup>1</sup>	\$30,000.00
2	BEIDEMAN, DONNA A. 6 POPLAR PL. BELLMAWR, NJ 08031-1824	08-13555 (JMP)	08/24/2009	9099**	\$15,000.00
3	CORNER BANCA SA VIA CANOVA 16 LUGANO, 6900 SWITZERLAND		09/04/2009	10360 <sup>2</sup>	\$238,231.68
4	CORRITORI, PETER M 158 BROOKSIDE LANE MOUNT ARLINGTON, NJ 07856-2305		08/21/2009	8913**	Undetermined

<sup>1</sup> Claim 7263 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908720. All other portions of Claim 7263 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

<sup>2</sup> Claim 10360 is being reclassified as an equity interest solely with respect to its asserted claim of \$7.44 for the securities with CUSIP No. 524908100. The portion of Claim 10360 that is asserting a claim of \$2,590.00 for securities with CUSIP No. 524908CM0 was previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621]. The portion of Claim 10360 that is asserting a claim totaling \$235,634.24 for securities with ISIN Nos. CH0026915527, XS0179304869, XS0183944643, XS0193035358, XS0205185456, XS0213899510, and XS0282978666 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 10360 in the future.

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
5	DADINOS, VALDA 23 CYPRESS ROAD SUFFERN, NY 10901-6842		08/21/2009	8925**	Undetermined
6	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG 64074081 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32593	\$447.30
7	EILEEN JENKINS REV LIV TR ARTHUR B JENKINS TTEE 7360 S. ORIOLE BLVD E801 DELRAY BEACH, FL 33446-1392	08-13555 (JMP)	08/24/2009	9116**	\$50,000.00
8	EYE CARE GROUP PC, THE EMPLOYEES PROFIT SHARING + 401K PLAN DESIGNATED FUND-STANLEY HERSH 7 SUNBROCK RD WOODBIDGE, CT 06525	08-13555 (JMP)	08/03/2009	7046**	\$52,519.00
9	FISHER, ROBERT B. 304 SUTTON WAY, #43 GRASS VALLEY, CA 95945		07/31/2009	6810**	\$31,000.00
10	FOLTZ, ANN T. RETIREMENT ACCOUNT 488 ALEXIAN WAY, APT. 501 SIGNAL MOUNTAIN, TN 37377		09/22/2009	32759**	\$53,750.00

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\* - Indicates claim contains unliquidated and/or undetermined amounts

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**OMNIBUS OBJECTION 144: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS**

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
11	FRASSO, V. JAMES 23007 KENT AVE TORRANCE, CA 90505		08/03/2009	7134 <sup>3</sup>	\$28,551.00
12	GAUDIANO, ALFREDO AND LEZICA, SOLEDAD, JTWROS C/O SOLEDAD MATTEOZZI, ATTORNEY IN FACT ALFARO-ABOGADOS 150 EAST 58 STREET, 20TH FLOOR NEW YORK, NY 10155	08-13555 (JMP)	09/21/2009	25375 <sup>4</sup>	\$34,839.23
13	GOLDMAN, ALFRED 1200 KING ST. APT 226 RYE BROOK, NY 10573-7003	08-13555 (JMP)	09/22/2009	30815**	\$240,028.13
14	HAQUE, AISHA 171 WEST 57TH STREET APARTMENT 3C NEW YORK, NY 10019		09/22/2009	32729	\$91,653.90

<sup>3</sup> Claim 7134 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52490886. All other portions of claim 7134 were previously expunged pursuant to the Order Granting Debtors' Twenty-Seventh Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated September 21, 2010 [Docket No. 11503] and the Order Granting Debtors' Eighty-Second Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated March 3, 2011 [Docket No. 14794].

<sup>4</sup> Claim 25375 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908100. All other portions of Claim 25375 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
15	HEALTH CARE CONSULTING CORP 16375 NE 18TH AVE SUITE #301 ATTN:STEPHEN B. FEINBERG NORTH MIAMI BEACH, FL 33162		07/29/2009	6598**	\$37,500.00
16	JOHNSON, DALE W. PATRICIA E. JOHNSON, JT. TENANTS P.O. BOX 46313 PLYMOUTH, MN 55446-0313	08-13555 (JMP)	07/27/2009	6267 <sup>5</sup>	\$10,000.00
17	JOHNSON, FLORENCE 324 OLD FARMINGDALE ROAD WEST BABYLON, NY 11740	08-13555 (JMP)	08/28/2009	9699**	\$25,120.03
18	KAUFMAN, DAVID M TTE DAVID M KAUFMAN REV TRUST 6959 FOUNTAINS CIRCLE LAKE WORTH, FL 33467-5722	08-13555 (JMP)	09/14/2009	12166**	\$70,590.75
19	KEEGAN, ROBERT & ROSEMARY 124 BEDFORD AVE FAR ROCKAWAY, NY 11697	08-13555 (JMP)	08/14/2009	8301**	\$35,000.00
20	KIRK, R. VERNON 900 19TH ST GERING, NE 69341-3988	08-13555 (JMP)	09/14/2009	12212 <sup>6</sup>	\$7,499.50

<sup>5</sup> Claim 6267 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908720. All other portions of Claim 6267 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
21	KUPERSTOCK, BETTY L. & ALBERT D. 2211 WOODCREST DRIVE JOHNSTOWN, PA 15905JOHNSTOWN, PA 15905	08-13555 (JMP)	08/10/2009	7849**	\$81,900.00
22	LANDSBERG, MARSHA K. 25 BEACON HILL DRIVE METUCHEN, NJ 08840-1603	08-13555 (JMP)	08/24/2009	9122 <sup>7</sup>	\$20,000.00*
23	LANG, LILA 7628 CEDARWOOD CIRCLE BOCA RATON, FL 33434	08-13555 (JMP)	09/03/2009	10279**	\$40,000.00
24	LIBERTY MUTUAL FIRE INSURANCE COMPANY ATTN: ROBERT BLAUVELT 175 BERKELEY STREET BOSTON, MA 02116	08-13555 (JMP)	09/18/2009	15932 <sup>8</sup>	\$14,114,322.18

<sup>6</sup> Claim 12212 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908720. All other portions of Claim 12212 were previously expunged pursuant to the Order Granting Debtors' Fifty-Fifth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated 12/17/2010 [Docket No. 13551].

<sup>7</sup> Claim 9122 is being reclassified as an equity interest solely with respect to its asserted claim for LBHI stock. The portion of Claim 9122 seeking to recover for securities with CUSIP No. 52519Y209 was previously expunged pursuant to the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893].

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
25	LIBERTY MUTUAL INSURANCE COMPANY ATTN: ROBERT BLAUVELT 175 BERKELEY STREET BOSTON, MA 02116	08-13555 (JMP)	09/18/2009	15930 <sup>9</sup>	\$38,933,316.76
26	MANDRACCHIA, CHARLES S. 21 CUSHMAN TERR MANDRACCHIA INVESTMENT TRUST REVERE, MA 02151		09/21/2009	24706**	\$57,500.00
27	MOCHEL, NORMAN W. 5555 MONTGOMERY DRIVE APT L207 SANTA ROSA, CA 95409		08/03/2009	7292**	\$46,700.00

<sup>8</sup> Claim 15932 is being reclassified as an equity interest solely with respect to its asserted claim of \$2,482.34 for the securities with CUSIP No. 524908100. The portion of Claim 15932 that is asserting a claim of \$3,000,000.00 for securities with CUSIP No. 52517P5X5 was previously expunged pursuant to the Order Granting Debtors' Ninety-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated March 31, 2011 [Docket No. 15520]. The portion of Claim 15932 that is asserting a claim of \$9,611,839.84 for "Lehman Brothers Real Estate Mezzanine Partners, L.P." and of \$1,500,000.00 for "Lehman Brothers Real Estate Mezzanine Partners II, L.P." is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 15932 in the future.

<sup>9</sup> Claim 15930 is being reclassified as an equity interest solely with respect to its asserted claim of \$15,557.04 for the securities with CUSIP No. 524908100. The portion of Claim 15930 that is asserting a claim totaling \$20,000,000.00 for securities with CUSIP Nos. 52517P4C2, 52517P5X5, and 5252M0BZ9 was previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621]. The portion of Claim 15930 that is asserting a claim of \$14,417,759.72 for "Lehman Brothers Real Estate Mezzanine Partners, L.P." and of \$4,500,000.00 for "Lehman Brothers Real Estate Mezzanine Partners II, L.P." is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 15930 in the future.

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
28	MORIBER, LEONARD AND MITCHELL 1000 PARKVIEW DR # 129 HALLANDALE, FL 33099-2999		08/06/2009	7581**	\$26,250.00
29	NEWSOME, SUSAN EXECUTRIX OF THE ESTATE OF KATHARINA A.M. MORGAN 3902 VETERANS BLVD. DEL RIO, TX 78840	08-13555 (JMP)	08/17/2009	8560 <sup>10</sup>	Undetermined
30	PEERLESS INSURANCE COMPANY ATTN: ROBERT BLAUVELT, VICE PRESIDENT FIXED INCOME LIBERTY MUTUAL GROUP 175 BERKELEY STREET BOSTON, MA 02116	08-13555 (JMP)	09/18/2009	15948 <sup>11</sup>	\$5,250,714.00

<sup>10</sup> Claim 8560 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908100. All other portions of Claim 8560 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

<sup>11</sup> Claim 15948 is being reclassified as an equity interest solely with respect to its asserted claim of \$714.00 for the securities with CUSIP No. 524908100. The portion of Claim 15948 that is asserting a claim of \$4,500,000.00 for securities with CUSIP No. 52517P5X5 was previously expunged pursuant to the Order Granting Debtors' Ninety-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated March 31, 2011 [Docket No. 15520]. The portion of Claim 15948 that is asserting a claim of \$750,000.00 for "Lehman Brothers Real Estate Mezzanine Partners II, L.P." is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 15948 in the future.

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
31	PIERSON, BILLY 120 RIDGEWAY AVENUE LOUISVILLE, KY 40207		08/17/2009	8485 <sup>12</sup>	\$14,141.16
32	ROBERT PATRICK HUGHES TRUST UAD 9/6/00 9219 DURBAN ROAD SANDY, UT 84093	08-13555 (JMP)	08/31/2009	9911**	\$36,057.00
33	ROGERS, STEPHEN A. 9 CLIFTON COURT PIKESVILLE, MD 21208	08-13555 (JMP)	09/02/2009	10109 <sup>13</sup>	\$16,394.12
34	SHUTENKO, GULNARA HNEZDENSKA 767/2C PRAGUE 8, 18100 CZECH REPUBLIC	08-13555 (JMP)	07/06/2009	5142	\$15,683.71
35	SINRICH, NORMAN CGM IRA ROLLOVER CUSTODIAN 200 DEER RUN ROAD WILTON, CT 06897-1210	08-13555 (JMP)	12/11/2009	65922**	\$95,000.00

<sup>12</sup> Claim 8485 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908639. All other portions of claim 8485 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

<sup>13</sup> Claim 10109 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908100. All other portions of Claim 10109 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
36	SINRICH, NORMAN CGM IRA CUSTODIAN 200 DEER RUN ROAD WILTON, CT 06897-1210	08-13555 (JMP)	12/11/2009	65925**	\$90,000.00
37	SMITH, GAMBRELL & RUSSELL, LLP 250 PARK AVE FL 19 NEW YORK, NY 101771999	08-13555 (JMP)	07/31/2009	6856 <sup>14</sup>	Undetermined
38	SMITH, RICHARD S. & JOYCE 8517 HAMPTON CHASE CT WAKE FOREST, NC 27587	08-13555 (JMP)	08/10/2009	7938**	\$4,678.00*
39	SWANGO, DONALD L 2408 JEFFERSON RD FOX HOLLOW BARTLESVILLE, OK 74006.	08-13902 (JMP)	09/21/2009	25296**	\$49,000.00

<sup>14</sup> Claim 6856 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52523J453. All other portions of claim 6856 were previously expunged pursuant to the Order Granting Debtors' Twenty-First Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated 9/21/2010 [Docket No. 11506].

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

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40	TRAVELERS INDEMNITY COMPANY AND ITS AFFILIATES, THE 1 TOWER SQ., 8MS ATTN: MARY C. DUFFY BOARDMAN HARTFORD, CT 06183	08-13555 (JMP)	09/18/2009	19226 <sup>15</sup>	\$72,754,315.00
41	TURNER, TINA 349 HARRISON AVENUE WEST BERLIN, NJ 08091-2135		02/16/2011	67343	\$5,000.00
42	TURNER, TINA 349 HARRISON AVENUE WEST BERLIN, NJ 08091-2135	08-13555 (JMP)	02/16/2011	67419	\$5,000.00

<sup>15</sup> Claim 19226 is being reclassified as an equity interest solely with respect to its asserted claim of \$2,254,826.25 for the securities with CUSIP No. 524908704 and of \$6,091,765.24 for the securities with CUSIP No. 524908720. The portion of Claim 19226 that is asserting a claim totaling \$50,785,488.14 for securities with CUSIP Nos. 524908UB4, 52517PD57, 52517PF63, 52517PG96, 52517PH61, 52517PK59, 52517PR60, 52517PSC6, 52517PVV0, 52517PXT3, 525M0BZ9, 525M0FD4, 524908CF5, 524908CM0 was previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621]. The portion of Claim 19226 that is asserting a claim totaling \$13,622,235.37 for securities with ISIN Nos. CA524908PR55 and XS0210414750 are not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 15948 in the future.

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\* - Indicates claim contains unliquidated and/or undetermined amounts

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

**OMNIBUS OBJECTION 144: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS**

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
43	WALKER, BRANDI C/O MELVIN PASTERNAK ESQ GDN 166 HAMILTON ROAD ROCKVILLE CENTRE, NY 11570		08/03/2009	7016 <sup>16</sup>	\$75,000.00
44	ZUBALSKY, HELEN 11279 WESTLAND CIRCLE BOYNTON BEACH, FL 33437-1804	08-13555 (JMP)	03/29/2010	66427**	\$27,500.00
TOTAL					\$132,835,202.45

<sup>16</sup> Claim 7016 is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 524908720. All other portions of Claim 7016 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\*\* This claim is being reclassified as an equity interest solely with respect to its asserted claim for securities with CUSIP No. 52520W317. All other portions of this claim were previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 10, 2010 [Docket No. 12671], the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893], the Order Granting Debtors' Fiftieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12835], the Order Granting Debtors' Fifty-Fourth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 17, 2010 [Docket No. 12832], or the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated December 22, 2010 [Docket No. 13621].

\* - Indicates claim contains unliquidated and/or undetermined amounts