

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (JMP) SIPA

Rel. Docket No. 4360

**ORDER CONFIRMING THE TRUSTEE'S  
DETERMINATION OF CLAIMS RELATED TO TBA CONTRACTS**

Upon the motion dated June 24, 2011 (the "Motion," ECF No. 4360)<sup>1</sup> of James W. Giddens (the "Trustee"), as trustee for the liquidation of Lehman Brothers Inc. ("LBI"), seeking entry of an order confirming the Trustee's determination denying customer status to claims based on open TBA Contracts and expunging objections thereto, as more fully set forth in the Motion, and the memorandum of law of the Securities Investor Protection Corporation in support of the Motion (ECF No. 4669); and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with SIPA § 78eee(b)(4); and due and proper notice of the Motion having been provided in accordance with the Amended Case Management Order; and it appearing that no other or further notice need be provided; and the Court having held a hearing on November 17, 2011; and based upon the factual findings and legal conclusions set forth in the Court's Memorandum Decision Confirming the Trustee's Determination of Claims Relating to TBA Contracts (the "Memorandum Decision," ECF No. 4785); and sufficient cause appearing therefor, it is

ORDERED, that the Motion is granted; and it is further

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1. Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.



**EXHIBIT A**

<b>Pacific Investment Management Company LLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
7000750	ANDREW L KICINSKI	2559
800001104	LUCENT TECHNOLOGIES INC MASTER PENSION TRUST	2436
800001241	TUCSON SUPPLEMENTAL RETIREMENT SYSTEM	2436
800001295	BNY MELLON BANK CORPORATION	2436
800001357	ATLAS COPCO UK HOLDINGS LIMITED SUPERANNUATIO	2436
800001405	NISOURCE INC. MASTER RETIREMENT TRUST	2239
800001441 A: 800002052	LATVIJAS BANKA	2239
800001605	TRUSTEES OF THE WESTLB UK PENSION PLAN	2239
800001668 A: 900007548 A: 800004348	VERMONT PENSION INVESTMENT COMMITTEE(STATE OF	2239
800001691	ORANGE COUNTY SANITATION DISTRICT	2239
800001754	THE MASTER TRUST BANK OF JAPAN,LTD, AS TRUSTEE	2239
800001756	THE MASTER TRUST BANK OF JAPAN,LTD,AS TRUSTEE	2239
800001874	MISSOURI LAGERS	2559 ; 2626
800001911	PACIFIC SELECT MANAGED BOND	3080
800001962	AMERICAN CHEMICAL SOCIETY	2511
800001972	AMERICAN CHEMICAL SOCIETY	2513
800001976	AMERICAN CHEMICAL SOCIETY	2514
800001997	STOCKSPLUS® GROWTH AND INCOME PORTFOLIO	2239
800002035	ABU DHABI INVESTMENT COUNCIL	2436
800002118	BAXTER INTERNATIONAL INC. AND SUBSIDIARIES SAVINGS TRUST	1572
800002119	TECO ENERGY GROUP RETIREMENT PLAN	2629
800002132	NATIONAL ELECTRICAL ANNUITY PLAN	3153
800002183	FOREIGN BOND PORTFOLIO (U.S. DOLLAR-HEDGED)	2239
800002184	HARBOR FUNDS	3732

<b>Pacific Investment Management Company LLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800002193	PRUDENTIAL RETIREMENT INSURANCE SEP ACCOUNT	2747
800002260	U.S. GOVERNMENT SECTOR PORTFOLIO	2600
800002306	NEW YORK CITY FIRE (NY ACCOUNT #337648)	2436
800002308	THE STATE RETIREMENT AND PENSION SYSTEM OF MARYLAND	3358
800002317	SHORT-TERM PORTFOLIO	2436
800002324	RAYTHEON MASTER PENSION TRUST	2628
800002325	STICHTING DOW PENSIOENFONDS	2239
800002334	RAYTHEON SAVINGS AND INVESTMENT PLAN TRUST	3358
800002342 A: 900004002 A: 900007444	PACIFIC LIBOR ALPHA CAYMAN UNIT TRUST	3772
800002351	NEW YORK CITY BOARD OF EDUCATION (NY ACCOUNT)	2239
800002368	THE TRUSTEES OF THE VIVENDI UNIVERSAL PENSION	2239
800002374	MIDWEST OPERATING ENGINEERS PENSION TRUST FUN	1907
800002443	KELLOGG COMPANY MASTER RETIREMENT TRUST	2509
800002455	GUIDESTONE FUNDS LOW-DURATION BOND FUND	2436
800002466	PIMCO MORTGAGE-BACKED SECURITIES FUND	2436
800002467	PIMCO FOREIGN BOND FUND (UNHEDGED)	3358
800002472	KELLOGG COMPANY MASTER RETIREMENT TRUST	2436
800002473	THE HOOVER (1987) PENSION SCHEME	N/A
800002475	PIMCO LOW DURATION FUND III	2747
800002481	PIMCO STOCKSPUS® TR SHORT STRATEGY FUND	2239
800002484	PIMCO FUNDAMENTAL INDEXPLUS™ FUND	2630
800002501	PIMCO EMERGING LOCAL BOND FUND	2239
800002518	PIMCO DIVERSIFIED INCOME FUND	3358
800002520	PIMCO UNCONSTRAINED BOND FUND	2239
800002522	PIMCO LOW DURATION FUND II	2239

<b>Pacific Investment Management Company LLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800002529	PIMCO GLOBAL BOND FUND (UNHEDGED)	2239
800002543	PIMCO INTERNATIONAL STOCKSPPLUS® TR STRATEGY FUND (U	2436
800002548	PIMCO REAL RETURN FUND	2436
800002550 A: 800004350	INTEL CORPORATION PROFIT SHARING RETIREMENT PLAN	2239
800002566	PIMCO GIS STOCKSPLUSTM FUND	2239
800002567	PIMCO GIS LOW AVERAGE DURATION FUND	2239
800002569	PIMCO GIS GLOBAL REAL RETURN FUND	2239
800002570	PIMCO GIS EMERGING LOCAL BOND FUND	2239
800002572	PIMCO GIS DEVELOPING LOCAL MARKETS FUND	2239
800002579	PIMCO CAYMAN GLOBAL AGGREGATE BOND FUND	3821
800002587	PIMCO CAYMAN GLOBAL AGGREGATE EX-JAPAN (YEN-H	2747
800002596	PIMCO ABSOLUTE RETURN STRATEGY V ALPHA FUND	3358
800002599	GLOBAL SHORT-TERM PORTFOLIO	3821
800002601	PIMCO INTERNATIONAL STOCKSPPLUS® TOTAL RETURN FUND	2239
800002603	STOCKSPPLUS L.P. SUB-FUND B, LLC	2239
800002614	PIMCO BERMUDA GLOBAL BOND EX-JAPAN FUND	2239
800002617	PIMCO EMERGING BOND STRATEGY FUND	2239
800002621	PIMCO DISTRESSED SENIOR CREDIT OPPORTUNITIES	2436
800002645	GREAT EASTERN LIFE ASSURANCE COMPANY LIMITED	2239
800002652	EMD INVEST F.M.B.A.	2559; 2773
800002657	INVESTIN PRO F.M.B.A.	2559
800002746	FIXED INCOME SHARES SERIES M	2239
800002749	PRUDENTIAL SERIES FUND SP PIMCO TOTAL RETURN PORTFOLIO	3150
800002780	FIRSTCARIBBEAN INTERNATIONAL BANK (BAHAMAS) LTD.	3355
800002781	FIRSTCARIBBEAN INTERNATIONAL BANK (CAYMAN) LIMITED	3355
800002785	AST ADVANCED STRATEGIES PORTFOLIO - HEDGED	2239

<b>Pacific Investment Management Company LLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
	INTL. BOND	
800002864	MERRILL LYNCH EMERGING MARKET DEBT PORTFOLIO	2436
800002865	DORIS K. CHRISTOPHER 1996 TRUST	2239
800002935	PARS ASPIRE FUND	3358
800002949	PIMCO ABSOLUTE RETURN STRATEGY IV IDF LLC	2559
800002954	IBM 401(K) PLUS PLAN TRUST	2815
800002964	DORIS DUKE CHARITABLE FOUNDATION ~ TOTAL RETU	2436
800002975	ASCENSION HEALTH	2436
800002995	TRANSAMERICA LIFE INSURANCE CO FOR PFL CORP SEP ACCT FOUR	1909
800003011	PIMCO ABSOLUTE RETURN STRATEGY II MASTER FUND LDC	2559
800003045	PIMCO ABSOLUTE RETURN STRATEGY III MASTER FUND LDC	2559
800003205	PORTMAN BUILDING SOCIETY PENSION AND ASSURANCE SCHEME	3732
800003248	PIMCO ABSOLUTE RETURN STRATEGY IV MASTER FUND LDC	2239
800003298	PIMCO COMBINED ALPHA STRATEGIES MASTER FUND LDC	2594; 3358
800003300	PIMCO GLOBAL CREDIT OPPORTUNITY MASTER FUND LDC	2595; 3732
800003422 D:800003430	ALLIANZGI KAG A/C 520003	2239
800003423 D:800003439	ALLIANZGI KAG A/C 550049	2592
800003431	ALLIANZGI KAG A/C 520004	2239
800003433	ALLIANZGI KAG A/C 520005	2488
800003434	ALLIANZGI KAG A/C 520023 ALLIANZVGI 1 SUBFONDS RENTEN	2239
800003436	ALLIANZGI KAG A/C 550006 ALLIANZ DIT INTERNATIONALER RENTENF	2239
800003437	ALLIANZGI KAG A/C 550012 VERMÖGENS ERTRAGSFONDS	2239
800003438	ALLIANZGI KAG A/C 550025 ALLIANZ DIT INTERNATIONALER RENTENF	2239
800003440	ALLIANZGI KAG A/C 550055 ALLIANZ DIT DYNAMIK PLUS	2488
800003442	ALLIANZGI KAG A/C 550738 DBI FONDS NVR	2239

<b>Pacific Investment Management Company LLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800003443	ALLIANZGI KAG A/C 551041 DBI FONDS ZDD 2	2239
800003444	ALLIANZGI KAG A/C 551304 DBI FONDS VPT R1 BONDS	2239
800003445	ALLIANZGI KAG A/C 551342 DBI OAD	2593
800003446	ALLIANZGI KAG A/C 551377 DREPEN EBTR	2239
800003447	ALLIANZ GLOBAL INVESTORS KAG - 551405 PIMCO EB 210	2239
800003448	ALLIANZ GLOBAL INVESTORS KAG - 551440 DBI FONDS ARB PIMCO	2239
800003449	ALLIANZ GLOBAL INVESTORS KAG - 551463 DBI FONDS BAEK PIMCO	2239
800003451	ALLIANZ GLOBAL INVESTORS KAG - 558513 DIT FONDS VICTORIA DFS	2239
800003452	ALLIANZ GLOBAL INVESTORS KAG - 556745 DBI SUBFONDS APT GR	2239
800003454	ALLIANZGI LUXEMBOURG - 550002 ALLIANZ DIT EURO BOND TOTAL RE	2239
800003455	ALLIANZGI LUXEMBOURG - 553001 ALLIANZ PIMCO EURO BOND TOTAL R	2239
800003456	ALLIANZGI LUXEMBOURG - 553018 ALLIANZ DIT CORPORATE BOND EUR	2239
800003458	ALLIANZGI LUXEMBOURG - 553042 DRESDNER VERMÖGENSPAN 15	2239
800003459	ALLIANZGI LUXEMBOURG - 553043 DRESDNER VERMÖGENSPAN 25	2239
800003460	ALLIANZGI LUXEMBOURG - 553044 DRESDNER VERMÖGENSPAN 35	2239
800003461	ALLIANZGI LUXEMBOURG - 553046 DRESDNER VERMÖGENSPAN 65	2239
800003462	ALLIANZGI LUXEMBOURG - 553047 DRESDNER VERMÖGENSPAN 80	2239
800003463	ALLIANZGI LUXEMBOURG - 553055 ALLIANZ DIT BONDSPEZIAL A	2239
800003464	ALLIANZGI LUXEMBOURG - 553060 LEO FONDS	2239
800003465	ALLIANZGI LUXEMBOURG - 553080 ALLIANZ DIT BONDSELECT US\$	2239
800003466	ALLIANZGI LUXEMBOURG - 553090 ALLIANZ DIT MONEY MARKET PLUS	2239
800003467	ALLIANZGI LUXEMBOURG - 553091 RP RENDITE MULTI STRATEGIE IG	2239
800003971	BANK OF CHINA OF THE PEOPLE'S REPUBLIC OF CHINA	2239
800004098 A: 800004291	GMAM GROUP PENSION TRUST I MULTI SECTOR-US/FOREIGN	3081
800004108	SHEET METAL WORKERS NATIONAL PENSION FUND	2508

<b>Pacific Investment Management Company LLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800004251	METLIFE SEPARATE ACCOUNT NO. 346	3358
800004255	ASCENSION HEALTH MASTER PENSION TRUST	3242
900003298	IBM INDEX GUARANTEED SEPARATE ACCOUNT I	3358
900003322	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	3358
900004916	HOSPITAL AUTHORITY PROVIDENT FUND SCHEME PM-1881	2559
900005701 A: 800002815	INDIANA STATE TEACHERS RETIREMENT FUND	3303
900005907	STATE UNIVERSITIES RETIREMENT SYSTEM OF ILLINOIS	2562
900007063	STATE UNIVERSITIES RETIREMENT SYSTEM OF ILLINOIS	2562

<b>Morgan Stanley Investment Management Inc.</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800002364	PRINCIPAL ASSET ALLOCATION FUND	1472
800002460	MSIF TRUST, CORE PLUS FIXED INCOME PORTFOLIO	2151
800002465	KAISER-PERMANENTE INVESTMENT FUND EMPLOYEE BENEFIT TRUSTS	1465
800002479	MSIF TRUST, CORE FIXED INCOME PORTFOLIO	1468
800002508	NISOURCE, INC. MASTER RETIREMENT TRUST	1463
800002511	JOINT INDUSTRY BOARD OF THE ELECTRICAL INDUSTRY	1479
800002525	MSIF TRUST, ADVISORY PORTFOLIO II	1461; 1460
800002552	MORGAN STANLEY U.S. GOVERNMENT SECURITIES TRUST	1478
800002571	HARTFORD LIFE INSURANCE COMPANY	1471
800002719	MORGAN STANLEY MORTGAGE SECURITIES TRUST	1483
800002744	PRUDENTIAL INSURANCE CO OF AMERICA DURATION BIAS MRTG ACCT	1750
800002764	NEW YORK CITY TEACHERS RETIREMENT SYSTEM	1487
800002817	KAISER FOUNDATION HEALTH PLAN, INC.	2154
800002824	MORGAN STANLEY INSTITUTIONAL FUND TRUST, ADVISORY PORTFOLIO	1467
800002852	MSIF UNIVERSAL INST FUNDS CORE PLUS FIXED INCOME PORTFOLIO	1466
800002856	MORGAN STANLEY SICAV US BOND FUND	1480
800002881	MORGAN STANLEY FLEXIBLE INCOME TRUST	1464
800002892	HARTFORD LIFE INSURANCE COMPANY	1475
800002913	NATIONWIDE VARIABLE INSURANCE TRUST	2153
800002929	MSIF TRUST INVESTMENT GRADE FIXED INCOME PORTFOLIO	1462
800002939	HARTFORD LIFE INSURANCE COMPANY	2485
800003003	NBK INVESTMENT MANAGEMENT LTD. - A2KPQA	1469
800003044	TRUST & CUSTODY SERVICES BANK, LTD.	1474
800003054	THE BANK OF KOREA	2024

<b>Morgan Stanley Investment Management Inc.</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800003106	THE BANK OF KOREA	2486
800003147	HARTFORD LIFE INSURANCE COMPANY, C4K	2470
800003164	HARTFORD LIFE INSURANCE COMPANY	1477
800003171	MS OFFSHORE ADVISORY FULL AUTHORITY MORTGAGE SEGREGATED PORT	1473
800003195	MIAMI FIREFIGHTERS & POLICE OFFICERS RETIREMENT TRUST	2122
800003211	VERIZON INVESTMENT MANAGEMENT CORP.	1476
800003218	MORGAN STANLEY GLOBAL BOND MOTHER FUND	1482
800003219	IBRD THE STAFF RETIREMENT PLAN AND TRUST	2152
800003221	COMM OF PENNSYLVANIA STATE EMPLOYEES RETIREMENT SYSTEM	1481

<b>Rogge Global Partners PLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
80000908	ABERDEEN CITY COUNCIL SUPERANNUATION FUND	3496
80000946	ROGGE-STICHTING PENSIONFDS VAN	2165
80000949	ROGGE GLOBAL PARTNERS PLC	2166
80000950	AUSTRALIA REWARD INVESTMENT ALLIANCE	2167
80000951	ROGGE- BAA PENSION TRUST	2169
80000952	BARCLAYS PENSION FUND TRUSTEES LTD	2170
80000958	BLACK AND DECKER PENSION FUND TRUSTEE LTD	2171
80000959	ROGGE GLOBAL PARTNERS PLC	2172
80000963	STICHTING PENSIOENFONDS	2173
80000964	ROGGE- FOND VANT	2174
80000966	STICHTING PENSIOENFONDS ENCI	2175
80000999	ROGGE GLOBAL PARTNERS PLC	2176
80001000	ROGGE GROL	2177
80001001	ROGGE-ROGGE FDS PLC-ROGGE HIGH	2178
80001002	ROGGE FUNDS PLC - ROGGE HIGH ALPHA INDEX LINK	2198
80001003	ROGGE HKHA	2179
80001004	ROGGE- HALIFAX REGIONAL	2180
80001005	ROGGE CREDIT EUR HEDGED FUND	2181
80001006	ROGGE- ROGGE FDS PLC AGGREGATE	2182
80001007	ROGGE- ROGGE FDS PLC AGGREGATE	2183
80001008	REID STREET RETIRE GBL BOND FD	2184
80001009	JAPAN COMPUTER INFORMATION SERVICE EMPLOYEES	2185
80001010	KAFW - PIONEER INVESTMENTS KAPITALANLAGEGESEL	2186
80001011	KDDI PENSION FUND	2187
80001012	ROGGE- KOREA INVESTMENT	2188

<b>Rogge Global Partners PLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800001013	ROGGE- KINGFISHER PENSION	2199
800001014	KOREA EXCHANGE BANK	2200
800001015	ROGGE- LOTHIAN PENSION FUND	2201
800001016	LLOYDS REGISTER SUPERANNUATION	2202
800001017	MARKS AND SPENCER PENSION TRUST LIMITED	2203
800001018	METAL BOX PENSION TRUSTEES LIMITED	2204
800001019	ROGGE MOTR	2205
800001021	MQAR RE ROGGE GBL PARTNERS PLC	2206
800001022	NORU RE ROGGE GLOBAL PARTNERS	2207
800001023	ROGGE- NATIONAL RAILROAD	2208
800001024	ROGGE- PEARSON GROUP PENSION	2210
800001025	COMMONWEALTH OF PENNSYLVANIA	2211
800001026	ROGGE PILK	2212
800001027	POOL REINSURANCE	2213
800001028	ROGGE-PRUDENTIAL STAFF PENSION	2214
800001030	PRIVATE SCHOOL EMPLOYEES (TMR	2215
800001031	REXAM PENSION PLAN	2217
800001033	UAM TRUST COMPANY, ROGGE GBL	2218
800001034	CADBURY SCHWEPPEES PENSION TRUST LIMITED	2219
800001038	SOUTHERN COMPANY SERVICES INC	2220
800001039	ROGGE- SINGAPORE MGMT UNIV	2221
800001064	ROGGE SONY	2222
800001065	ROGGE- LIANHE INVESTMENTS PTE	2223
800001066	ROGGE SWMG	2224
800001067	THALES UK PEN SCHEME	1700
800001068	ROGGE-STANHOPE PENSION TRUST	2225

<b>Rogge Global Partners PLC</b>		
<b>CLAIM NO.</b>	<b>CLAIMANT</b>	<b>OBJECTION DOCKET NO.</b>
800001069	TRAFALGAR HOUSE TRUSTEES LIMITED	2226
800001070	ROGGE TRLA	2227
800001072	M TRUCHTARI UNIVERSAL FONDS	2229
800001073	ROGGE TRLZ	2230
800001074	TYKO UK PENS COMMON INV FD LTD	3497
800001076	TYKO UK PENS COMMON INV FD LTD	2231
800001077	VERIZON	2232
800001078	ROGGE GLOBAL PARTNERS PLC	2020
800001079	CABLE & WIRELESS PLC	2233
800001080	WOOLWORTHS GROUP PENSION TRUST LIMITED	2234
800001082	WS ATKINS STAFF RETIREMENT	2235