Hearing Date: May 31, 2018 at 11:00 a.m. (Prevailing Eastern Time)
Response Deadline: May 15, 2018 at 4:00 p.m. (Prevailing Eastern Time)

HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

NOTICE OF TRUSTEE'S MOTION FOR ORDERS (I) AUTHORIZING A SIXTH INTERIM DISTRIBUTION TO HOLDERS OF ALLOWED GENERAL UNSECURED CREDITOR CLAIMS WITH A RECORD DATE OF JUNE 30, 2018, (II) APPROVING THE PROCEDURES AND RELATED DOCUMENTS, AND (III) AUTHORIZING THE TRUSTEE TO EFFECTUATE THE ACCELERATED FINAL DISTRIBUTION ELECTION

PLEASE TAKE NOTICE that on May 1, 2018, James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. sections 78aaa *et seq*., by and through his undersigned counsel, hereby submits this *Motion for Orders (I) Authorizing a Sixth Interim Distribution to Holders of Allowed General Unsecured Creditor Claims with a Record Date of June 30, 2018, (II) Approving the Procedures and Related Documents, and (III) Authorizing the Trustee to Effectuate the Accelerated Final Distribution Election* (the "Motion").

PLEASE TAKE FURTHER NOTICE that a hearing on the Motion will be held before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, Courtroom 623, One Bowling Green,

New York, New York, 10004 (the "Court"), on **May 31, 2018, at 11:00 a.m. (Prevailing Eastern Time)** or as soon thereafter as counsel may be heard (the "Hearing").

PLEASE TAKE FURTHER NOTICE that responses, if any, to entry of any of the three orders must: (i) be in writing; (ii) state the name and address of the objecting party and nature of the claim or interest of such party; (iii) state with particularity the legal and factual bases of such objection; (iv) conform to the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules; (v) be filed with the Court, together with proof of service, electronically, in accordance with General Order M-399, by registered users of the Court's Electronic Case Filing System, and by all other parties in interest, on a 3.5 inch disk, compact disk or flash drive, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format no later than **May 15, 2018 at 4:00 p.m. (Prevailing Eastern Time)** (the "Response Deadline"); and (vi) be served on (a) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York 10004, Attn.: Christopher K. Kiplok, Esq. and Anson B. Frelinghuysen, Esq.; and (b) the Securities Investor Protection Corporation, 1667 K St. N.W., Suite 1000, Washington, D.C. 20006, Attn.: Kenneth J. Caputo, Esq., with a courtesy copy to the chambers of the Honorable Shelley C. Chapman, United States Bankruptcy Court, Courtroom 623, One Bowling Green, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Motion, the Trustee may, on or after the Response Deadline, submit to the Court two orders substantially in the form of the proposed Sixth Interim Distribution Order, annexed to the Motion as Exhibit C, and the proposed Procedures Order, annexed to the Motion as Exhibit D, which may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
May 1, 2018

HUGHES HUBBARD & REED LLP

By: */s/* Christopher K. Kiplok
Christopher K. Kiplok
Anson B. Frelinghuysen
Daniel M. Nuzzaci
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726
Email: chris.kiplok@hugheshubbard.com

Attorneys for James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc.

HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726

UNITED STATES BANKRUPTCY COURT
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In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

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TO THE HONORABLE SHELLEY C. CHAPMAN,
UNITED STATES BANKRUPTCY JUDGE:

James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. ("LBI") under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. sections 78aaa *et seq*. ("SIPA"), by and through his undersigned counsel, in support of his *Motion for Orders (I) Authorizing a Sixth Interim Distribution to Holders of Allowed General Unsecured Creditor Claims with a Record Date of June 30, 2018, (II) Approving the Procedures and Related Documents, and (III) Authorizing the Trustee to Effectuate the Accelerated Final Distribution Election* (the "Motion"),[1] respectfully represents as follows:

PRELIMINARY STATEMENT

1. The Trustee is pleased to submit for the Court's consideration this Motion seeking approval of a sixth interim distribution of $170 million to LBI's general unsecured creditors and for simultaneous approval of a process that provides an opportunity for as many claimants as possible to receive an immediate, additional cash payment in exchange for the assignment and transfer of their claims.

2. The proposed sixth interim distribution is made possible by significant progress achieved over the last fourteen months under the supervision of the Court and in consultation with the Securities Investor Protection Corporation ("SIPC"). With the Second Circuit's affirmance of this Court's order disallowing and expunging the final pending customer claim, the

1. Capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Procedures. For the purposes of this Motion, estate assets and liabilities are calculated as of March 31, 2018, unless otherwise noted, with supporting information available in the Declaration of Daniel M. Nuzzaci, dated May 1, 2018 (the "Nuzzaci Decl."), attached hereto Exhibit A. Information regarding the estate's allowed claim populations are as of March 31, 2018, unless otherwise noted, with supporting information available in the Declaration of Christopher K. Kiplok, dated May 1, 2018 (the "Kiplok Decl."), attached hereto Exhibit B. Concurrently herewith, the Trustee has filed the Eighteenth Interim Report regarding the administration of the estate through March 31, 2018, which contains a full report on the status of the LBI liquidation.

Court authorized the Trustee to close the customer estate and allocated $69 million in excess customer reserves to the general estate for distribution to general creditors. Additional orders of appellate courts affirming this Court's orders regarding certain disputed general creditor claims allow the Trustee to release approximately $71 million from prior distribution reserves. In addition, the Trustee determined, in consultation with SIPC, to release $22 million from the Administrative Expense Reserve commensurate with the ongoing progress of the liquidation.

3. As a result, the Trustee believes it is prudent to seek the Court's approval to now bring total general unsecured creditor recoveries to 39.75% and total general estate distributions to over $9.263 billion.

4. To accomplish this, the Trustee will again use virtually every available dollar in the estate, leaving only those funds necessary to reserve for unresolved claims and remaining estate administration. With approximately ninety-five percent of LBI's general unsecured creditor claims held by thirty creditors, a distribution of this magnitude is material to the claimant base and clearly outweighs any administrative burden of effecting the distribution.

5. As part of the Trustee's continued efforts to efficiently conclude the LBI liquidation, the Trustee also seeks authority to establish an innovative process (the "Accelerated Final Distribution Election") for the transfer of certain LBI general unsecured claims to a single aggregate claim holder (the "Sponsor"). Because it is apparent that the appeals in the sole disputed claims litigation will take time to resolve, the Trustee believes it is appropriate to afford as many claimants as possible the opportunity to conclude their LBI exposure while also simplifying the estate to the greatest extent possible in preparation for its closure.

6. The Accelerated Final Distribution Election provides an opportunity for certain claimants to immediately "cash out" of the LBI liquidation for a final distribution from a single

claim purchaser at a market rate determined by a competitive and transparent auction. While many claims have already been consolidated through claim transfers, 1,867 claims remain held by individual non-employee claimants. Consolidating some or all of these claims under a single claim purchaser will further prepare the estate for closure.

7. The Trustee aims to execute the Accelerated Final Distribution Election and the sixth interim distribution concurrently to streamline the process of payment to the claimants who submit claims for participation in the Accelerated Final Distribution Election (each, an "Electing Claim," and the claim holder, an "Electing Claimant"). Accordingly, disbursements for both operations are anticipated to occur in the second week of September 2018. The timetable as proposed by this Motion is summarized below:[2]

May 15, 2018	Deadline to object to the Motion
May 31, 2018	Joint hearing regarding Sixth Interim Distribution Order and Procedures Order
June 8, 2018	Deadline for submission of Sponsor Bids
June 18, 2018	Trustee files Supplemental Notice providing (i) identity of Sponsor, (ii) the Rate, (iii) any additional information requested by the Court, and (iv) summary of Sponsor's proposed changes to Procedures, if any
Late June, 2018	Hearing regarding Election Order
June 30, 2018	Record Date
Early July 2018	Trustee mails the Solicitation Package to all Eligible Claimants
July 31, 2018	Trustee files Record Date Schedule of Claims
August 16, 2018[3]	Election Deadline
August 31, 2018	Trustee files Notice of Electing Claims
Second week of September 2018	Effectuate the sixth interim distribution and disburse the Accelerated Payments

8. SIPC has reviewed this Motion, and it supports the relief requested herein.

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2. The timeline presented herein is subject to the Court's availability and approval of the timing mechanics in the Procedures.

3. The Election Deadline will be calculated as the date falling forty-five days after the mailing date of the Solicitation Packages.

RELIEF REQUESTED

9. By this Motion, pursuant to sections 105(a), 502(a), 502(c), and 726 of the Bankruptcy Code and Bankruptcy Rules 2002 and 3009, as made applicable to the SIPA Proceeding pursuant to SIPA sections 78fff(b), 78fff-1(a), and 78fff(e), the Trustee seeks entry of three orders to authorize the Trustee to make the sixth interim distribution and effectuate the Accelerated Final Distribution Election:

- First, an order substantially in the form attached hereto as Exhibit C (the "Sixth Interim Distribution Order") authorizing the Trustee to:
    - establish a Sixth Interim Distribution Fund in the amount of approximately $170 million for all general unsecured creditor claims;
    - release reserves that are no longer necessary from the Secured and Priority Claim Reserve, the First Interim Distribution Fund, the Second Interim Distribution Fund, the Third Interim Distribution Fund, the Fourth Interim Distribution Fund, the Fifth Interim Distribution Fund, and the Administrative Expense Reserve (Nuzzaci Decl. ¶¶ 10, 12, 15);
    - establish June 30, 2018 as the record date for the sixth interim distribution pursuant to the Notice of Record Date filed concurrently herewith (the "Record Date"); and
    - make a sixth interim distribution to holders of allowed general unsecured claims as of the Record Date or to holders of unresolved claims as of the same Record Date, if and when such claims become allowed claims.[4]

4. To the extent that any unresolved claim becomes an allowed general unsecured claim pursuant to (i) final court order or judgment or (ii) a stipulation between the Trustee and the holder of such claim that has been approved by the Court and became final, the Trustee will make the requisite *pro rata* distribution to the holder of each such allowed unsecured claim as of the Record Date without further notice or Order of the Court. With respect to any unresolved claims the Trustee determines should be allowed general unsecured claims other than pursuant to Order of this Court or Court-approved stipulation, the Trustee shall periodically file with the Court a supplemental schedule of such claim(s) and serve the same on the holder of such claim(s) and all parties in interest that have filed a notice of appearance and requested notice in the LBI SIPA proceeding.

- Second, an order substantially in the form attached hereto as Exhibit D (the "Procedures Order"):
    - approving the Trustee's proposed procedures for the Accelerated Final Distribution Election, attached to the Procedures Order as Exhibit 1 (the "Procedures");
    - approving the form of the notice, attached to the Procedures Order as Exhibit 2 (the "Notice");
    - approving the form of the election, assignment, and release, attached to the Procedures Order as Exhibit 3 (the "Election, Assignment, and Release");
    - approving the population of claims eligible to participate in the Accelerated Final Distribution Election, attached to the Procedures Order as Exhibit 4 (the "Eligible Claims," and each claim holder, an "Eligible Claimant"); and
    - approving the form of the notice of electing claims, attached to the Procedures Order as Exhibit 5 (the "Notice of Electing Claims").
- Third, an order substantially in the form attached hereto as Exhibit E (the "Election Order"):
    - approving the Trustee's selection of the Sponsor;
    - approving the Rate offered by the Sponsor; and
    - authorizing the Trustee to effectuate the Accelerated Final Distribution Election pursuant to the Procedures.

10. Nothing in this Motion shall be deemed or construed as an admission of the Trustee as to any liability for any unresolved claim or as to the status of such claims. Nothing in this Motion is intended to affect or alter the capped amount for any of the unresolved claims. Further, nothing in this Motion is intended to limit the ability of any holder of any unresolved claim to obtain a determination of the validity of its claim and receive from the appropriate reserve its finally determined amount through future distributions.

11. For the avoidance of doubt, this Motion is not a request by the Trustee for an extension of the deadline for holders of pre-Filing Date customer or general creditor claims,

including any 503(b)(9) claims, to file proofs of claim relating thereto, which deadline was established as the Claims Bar Date, or for an extension of the deadline for holders of claims for administrative expenses arising between the Filing Date and February 28, 2018, to file proofs of claim relating thereto, which deadline was established as the Second Supplemental Administrative Bar Date.

JURISDICTION

12. Following removal to this Court for all purposes as required for SIPA cases by section 78eee(b)(4) of SIPA, this Court has "all of the jurisdiction, powers, and duties conferred by [SIPA] upon the court to which the application for the issuance of the protective decree was made." 15 U.S.C. § 78eee(b)(4).

13. Venue is proper in this Court pursuant to SIPA section 78eee(a)(3) and 15 U.S.C. section 78aa.

BACKGROUND

14. On September 19, 2008 (the "Filing Date"), the Honorable Gerard E. Lynch, United States District Court Judge for the Southern District of New York, entered the Order Commencing Liquidation of LBI (the "LBI Liquidation Order," ECF. No. 1) pursuant to the provisions of SIPA in the case captioned *Securities Investor Protection Corporation v. Lehman Brothers Inc.*, Case No. 08-CIV-8119 (GEL) (S.D.N.Y. Sept. 19, 2008). The LBI Liquidation Order, *inter alia*, (i) appointed the Trustee for the liquidation of the business of LBI pursuant to section 78eee(b)(3) of SIPA and (ii) removed the case to this Court pursuant to section 78eee(b)(4) of SIPA, in the case captioned *In re Lehman Brothers Inc.*, Case No. 08-01420 (SCC) (Bankr. S.D.N.Y. Sept. 19, 2008) (the "SIPA Proceeding").

15. On November 15, 2012, the Court entered the Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 3007 and 9019(b) for Approval of General Creditor Claim Objection Procedures (the "Objection Procedures Order," ECF No. 5441) establishing procedures for the Trustee to object to general creditor claims.

16. On November 5, 2015, the Court entered the *Order to Establish (i) a Deadline of December 15, 2015, for Submission of Required Distribution Information By Specified General Estate Claimants and (ii) Related Distribution Procedures* (the "Distribution Procedures Order," ECF No. 13039), thereby establishing procedures for the Trustee to expunge waived allowed general creditor claims upon sixty days' notice.

A. General Estate Distributions

17. The Trustee has effectuated distributions of over $9.093 billion from the general estate pursuant to six orders entered by the Court:[5]

- The Trustee established the Secured and Priority Claim Reserve of $623 million and has distributed $256 million of that since July 2014 (ECF No. 9273; Nuzzaci Decl. ¶ 4);
- The Trustee established the First Interim Distribution Fund of $4.678 billion and has distributed $3.852 billion of that since September 2014 (ECF No. 9647; Nuzzaci Decl. ¶ 5);
- The Trustee established the Second Interim Distribution Fund of $2.443 billion and has distributed $2.266 billion of that since March 2015 (ECF No. 11358; Nuzzaci Decl. ¶ 6);
- The Trustee established the Third Interim Distribution Fund of $1.898 billion and has distributed $1.813 billion of that since September 2015 (ECF No. 12579; Nuzzaci Decl. ¶ 7);
- The Trustee established the Fourth Interim Distribution Fund of $687 million and has distributed $680 million of that since June 2016 (ECF No. 13683; Nuzzaci Decl. ¶ 8);

5. The distribution funds created by this Court's prior Orders are together referred to as the "Distribution Funds."

- The Trustee established the Fifth Interim Distribution Fund of $228 million and has distributed $226 million of that since April 2017 (ECF No. 14210; Nuzzaci Decl. ¶ 9).

18. The proposed sixth interim distribution is made possible as the result of progress made in the liquidation in the past fourteen months:

- First, the Trustee allocated $69 million previously reserved in the customer estate to the general estate as a result of closure of the customer estate following resolution of the last customer claim (Nuzzaci Decl. ¶ 13).

- Second, between February 26, 2017, when the Trustee created the Fifth Interim Distribution Fund, and April 30, 2018, the Trustee resolved further secured and priority claims and general unsecured creditor claims for less than their capped amounts, permitting the release of $71 million in interim distribution reserves (Nuzzaci Decl. ¶ 10). An additional $334,475 has become available by virtue of the procedures for unclaimed distributions approved by the Court in the Distribution Procedures Order (ECF No. 13039; Nuzzaci Decl. ¶ 10).

- Third, the Trustee believes it is prudent to reduce the Administrative Expense Reserve by $22 million in light of the continuing, substantial reductions of the scope of the liquidation and progress made towards its closure (Nuzzaci Decl. ¶ 12).

19. In conjunction with certain other *de minimis* recoveries and reserve adjustments, a maximum total of $170 million is potentially available for a sixth interim general unsecured distribution, inclusive of the reserve releases and allocations detailed above. (Nuzzaci Decl. ¶ 15.)

B. LBI Allowed General Creditor Claims

20. The LBI estate currently has 4,523 allowed general unsecured claims with a total allowed value of approximately $22.622 billion. (Kiplok Decl. ¶ 4.) The allowed claims divide into three groups based on the differing processes required to effectuate distributions to each group: (1) claims held by 27 claim purchasers (2,234 claims allowed for $21.128 billion, the "Aggregate Claims"); (2) claims held by individual claimants (1,867 claims allowed for $1.348

billion, the "Individual Claims"); and (3) claims allowed with respect to LBI employees, regardless of whether still held by these employees (422 claims allowed for $147 million, the "Employee Claims"). (Kiplok Decl. ¶ 5.)

21. Distributions on Aggregate Claims are highly routinized at this stage of the liquidation. (Kiplok Decl. ¶ 6.) Upon the Trustee confirming claim holdings, tax withholding, and wire information with just the twenty-seven highly-sophisticated holders of the Aggregate Claims, the distribution preparations for approximately 93% of the claim population by value are complete. (Kiplok Decl. ¶ 6.)

22. In contrast, the Trustee must send 1,867 individual wires or checks to distribute to the Individual Claims.[6] (Kiplok Decl. ¶ 8.) Even with the Trustee's distribution system applying historical distribution data to the claims, the Trustee must still review submitted tax information with respect to all 1,867 claims and then link the corresponding individual distribution information to each claim. (Kiplok Decl. ¶ 8.) Bounced wires and returned checks are common from the Individual Claims population, which is generally the only population for which the Trustee must implement the notice and expungement provisions of the Distribution Procedures Order. (Kiplok Decl. ¶ 8.)

PROPOSED SIXTH INTERIM GENERAL UNSECURED DISTRIBUTION

23. The Trustee seeks this Court's authorization to use the available funds of $169,727,799 million to establish a Sixth Interim Distribution Fund, comprising two components: (i) $169,650,556 for the purposes of making a sixth interim distribution of 0.75% to

6. Approximately 685 of the Individual Claims are associated with asset managers, but the distribution approach is still individualized. (Kiplok Decl. ¶ 8.)

record holders of allowed general unsecured claims; and (ii) reserves of $77,243 equal to 0.75% of the previously-capped amount of all unresolved claims. (Nuzzaci Decl. ¶ 16.)

24. By July 31, 2018, the Trustee will submit and provide notice of schedules indicating the Record Date status of all general unsecured creditor claims. Those schedules will be the sole basis entitling holders of general unsecured creditor claims to a sixth interim distribution. (Nuzzaci Decl. ¶ 17.)

25. Other than the release of reserves that are no longer necessary and can be released for distribution to LBI's general unsecured creditors, Distribution Funds are unaffected by the relief sought in this Motion. (Nuzzaci Decl. ¶ 11.) The Distribution Funds will continue to hold reserves equivalent to one-hundred percent for Secured, Administrative, and Priority claims, and 39%, collectively, of the capped amount of all unresolved claims or of the allowed amount of all otherwise undistributed claims. (Nuzzaci Decl. ¶ 11.)

26. By maintaining sufficient secured and priority and general unsecured creditor reserves, the Trustee assures that claimants with disputed claims are not prejudiced by the relief requested by this Motion. Holders of unresolved or otherwise undistributed secured and priority and general unsecured creditor claims as of the record dates for such claims will remain entitled to the corresponding distribution on their claims if they are allowed and upon the return of the necessary distribution information. (Nuzzaci Decl. ¶ 11.)

27. The potential for any further distributions will continue to depend almost entirely on the outcome of the sole disputed claims matter pending before the appellate court. To protect the interests of creditors with allowed claims to the fullest extent possible, the Trustee is committed to defending the positions he believes are legally and factually correct and the decisions of the courts sustaining those positions. Resolution of these matters may take

substantial time and, at this juncture, further distributions are unlikely in 2018 and may not occur until the conclusion of the liquidation.

PROPOSED ACCELERATED FINAL DISTRIBUTION ELECTION

28. The Accelerated Final Distribution Election will provide Eligible Claimants an opportunity to immediately "cash out" of the LBI estate by assigning and transferring their claim to a single claim purchaser, the Sponsor, in exchange for a one-time payment of cash in addition to the sixth interim distribution amount. Participation in the Accelerated Final Distribution Election is entirely voluntary, but the process affords Eligible Claimants the opportunity to monetize the remaining value of their Eligible Claims and conclude their decade-long exposure to the LBI estate. It also benefits the estate: if successful, the Accelerated Final Distribution Election would aggregate up to 1,867 individual claims under a single entity, thereby simplifying the administration of the estate and enhancing the efficiency of a final distribution. The Trustee proposes to execute the Accelerated Final Distribution Election in accordance with the Procedures, the principal terms of which are described below:[7]

- **Selection of Sponsor & Appointment of Election Agent**
    - Submission of Sponsor Bids. Upon entry of the Procedures Order, the Trustee will solicit interested parties to submit bids (each, a "Sponsor Bid") to participate in the Accelerated Final Distribution Election as the Sponsor. Sponsor Bids are due to the Trustee on **June 8, 2018**.
    - Rate. Each Sponsor Bid will provide the percent of allowed general unsecured claim amount that the Sponsor will pay to participating claimants in U.S. Dollars (the "Rate"). The Rate must be expressed as a percent to the hundredth place (e.g., X.XX% of the allowed general unsecured claim amount) and shall be cumulative to, and not inclusive

7. The summary of the Procedures contained in this Motion is provided for purposes of convenience only. In the event of any inconsistency between the summary contained herein and the terms and provisions of the Procedures, the terms of the Procedures shall control.

of, the 0.75% proposed to be distributed to general unsecured creditors pursuant to the sixth interim distribution.

- Evaluation of Sponsor Bids. The Trustee will evaluate all Sponsor Bids and select a single entity to be the Sponsor. In selecting the Sponsor, the Trustee will balance, among other factors, the key goals of providing the highest Rate to Electing Claimants and executing the Accelerated Final Distribution Election in accordance with the proposed Procedures without material modification. The Sponsor must be a United States person.

- Auction. In the event that the Trustee receives multiple Sponsor Bids, he will select the highest and best Sponsor Bid and advise each submitting party of the Rate in the selected Sponsor Bid and any other material information. All interested parties will be permitted to provide topping bids within two business days. If the initially-selected Sponsor's bid is topped, that initial sponsor may revise its proposed Rate.

- Election Agent. Epiq Corporate Restructuring LLC d/b/a Epiq Bankruptcy Solutions (the "Election Agent") shall serve as the Trustee's agent for purposes of tabulating elections and effectuating the Sponsor's payment to each of the Electing Claimants.

- **Supplemental Notice & Notice Procedures**

  - Submission of the Supplemental Notice. Upon selection of the Sponsor, and not less than five business days prior to the hearing scheduled before the Court to consider the proposed Election Order, the Trustee shall file with the Court a supplement providing the following information (the "Supplemental Notice"):

    (i) the identity of the Sponsor;
    (ii) the Rate committed to by the Sponsor;
    (iii) any additional documents to be submitted to holders of Eligible Claims in support of the Accelerated Final Distribution Election or as may be directed by the Court; and
    (iv) a summary of any changes to the Procedures proposed by the Sponsor and agreed to by the Trustee.

  - Notice Procedures. The Trustee shall cause the Procedures Order, Supplemental Notice, and Election Order to be served on all interested-parties, as set forth in further detail in the Procedures.

- **Solicitation of Participants & Election Process**

  - Solicitation Package. Not more than five business days following entry of the Election Order, the Trustee shall serve on the holder of each Eligible Claim the following materials by overnight delivery (the "Solicitation Package"):

    (i) the Notice;
    (ii) the Procedures Order;
    (iii) the Election Order;
    (iv) the Election, Assignment, and Release; and
    (v) such other materials as the Court may direct.

  - Election Deadline. The deadline to return the Election, Assignment, and Release and to participate in the Accelerated Final Distribution Election is August [16], 2018 (the "Election Deadline").[8]

  - Eligible Claims. Only the Eligible Claims may be submitted to participate in the Accelerated Final Distribution Election. Any Electing Claimant must be the owner of such Eligible Claim on the Record Date and must continue to be the owner of such claim on the Election Deadline. The LBI General Creditor Claims Register, available on the Trustee's website at www.lehmantrustee.com, is determinative of claim ownership.

  - Election Process. To participate in the Accelerated Final Distribution Election, an Eligible Claimant must return the Election, Assignment, and Release by completing it electronically on the Trustee's website at www.lehmantrustee.com, by emailing LBIelection@epiqglobal.com, by mailing an executed copy using the pre-addressed, prepaid envelope enclosed in the Solicitation Package, or by mailing an executed copy via overnight delivery or courier service to the address provided in the Notice (the submission must be postmarked or electronically submitted on or by the Election Deadline to be deemed timely). Each Electing Claim is entitled to a payment equal to the product of such Electing Claim's allowed unsecured amount multiplied by the Rate (the "Accelerated Payment"). The terms of the Election, Assignment, and Release are binding as to the associated claim and as to the party executing it and irrevocable with respect to the associated claim upon submission.

8. The Election Deadline shall be calculated as forty-five days following the mailing date of the Solicitation Packages.

- **Disbursement of Accelerated Payments**

  - Disbursement of Accelerated Payments. Within forty-five days following the Election Deadline, the Trustee shall disburse to each Electing Claimant the Accelerated Payment associated with each Electing Claim. This payment will be made in conjunction with the Sixth Interim Distribution. The Trustee is authorized to take all actions necessary to comply with applicable tax withholding and reporting requirements.

  - Receipt of Sponsor Payment. Disbursements of Accelerated Payments will be subject to the Trustee's receipt of the Sponsor Payment from the Sponsor. The cash comprising the Sponsor Payment remains property of the Sponsor until it has been received by the Electing Claimants and is not the property of the LBI estate. In no case will disbursements of Accelerated Payments be made from the LBI estate funds. The Sponsor Payment, to the extent it is within the control of the Trustee, will be segregated from, not commingled with, the LBI estate's funds or any other funds managed by the Trustee.

  - Notice of Electing Claims. Within thirty days following the Election Deadline, the Trustee will file on the docket of this case the Notice of Electing Claims, which shall identify all claims participating in the Accelerated Final Distribution Election.

- **Obligations of the Sponsor**

  - Trading Restriction. The Sponsor may not, between the date on which it is advised by the Trustee that it has been selected as the Sponsor and the Election Deadline, purchase a claim from an Eligible Claimant except pursuant to the Accelerated Final Distribution Election.

  - Accelerated Final Distribution Funding. Upon three days' written notice from the Trustee and no later than forty-five days subsequent to the Election Deadline, the Sponsor shall remit or transfer to the Trustee U.S. Dollars in the amount necessary to fund the Accelerated Payments to Electing Claimants (the "Sponsor Payment"). The Sponsor Payment will be calculated as the product of (a) the sum of the allowed unsecured amounts of all Electing Claims multiplied by (b) the Rate.

- **Termination**

  - Termination Right. At any time before the Sponsor provides funding for the Accelerated Final Distribution Election to the Trustee, the Trustee may, in his sole and absolute discretion, terminate the Accelerated Final Distribution Election in full or with respect to certain Eligible Claims.

- Effect on Electing Claims. In the event the Trustee exercises his right to terminate the Accelerated Final Distribution Election, any and all Electing Claimants shall have the same interests, rights, entitlements, and claims in respect of their Electing Claim as if the Accelerated Final Distribution Election had never occurred.

29. The Accelerated Final Distribution Election is designed to create a forum for allowed claim holders that have not yet availed themselves of the opportunity to sell their claim—thereby ending their prolonged involvement with the LBI estate and distribution process—to sell and transfer their claim to an agreeable claim purchaser in return for immediate cash at a market-determined value. (Kiplok Decl. ¶ 9.) The Aggregate Claims, which largely comprise claims already traded and now held by one of twenty-seven claim purchasers, and the Employee Claims, which retain their tax attributes irrespective of the current claim holder and are administratively difficult for the Trustee to process, are not eligible for the Accelerated Final Distribution Election.[9] (Kiplok Decl. ¶ 10.) The best suited participants for the Accelerated Final Distribution Election are the Individual Claims (a population that is identical to the Eligible Claims), which consist of 1,867 claims comprising a combined allowed value of nearly $1.348 billion. (Kiplok Decl. ¶ 10.)

30. The Trustee does not opine as to whether the Rate offered by the Sponsor will result in a payment to Electing Claimants that is the same, greater, or less than an amount the Electing Claimant would otherwise receive via a final distribution through the estate had the Electing Claimant not participated in the Accelerated Final Distribution Election. (Kiplok Decl.

9. Distributions on Employee Claims—regardless of whether these claims are still held by the former employee or by a claim transferee—require the issuance of appropriate employee-based tax withholdings pay stubs to the former employee. (Kiplok Decl. ¶ 7.) The payroll-like processing both extends the distribution timetable for these claims and the time and effort the Trustee's professionals must dedicate to processing the Employee Claims, though they represent less than 1% of the allowed claim population by value. (Kiplok Decl. ¶ 7.) Transferred Employee Claims actually increase administrative burden of distribution by doubling the necessary tax review, effectively bifurcating otherwise straightforward distribution preparations for any holder of Aggregate Claims that owns Employee Claims. (Kiplok Decl. ¶ 7.)

¶ 11.) However, the Procedures are designed to elicit a competitive Rate at a market-determined value to provide the highest return to the Electing Claimants. (Kiplok Decl. ¶ 12.) The Accelerated Final Distribution Election offers payment to Electing Claimants well in advance of the final distribution in the LBI proceeding and provides certainty and closure to holders of Individual Claims. (Kiplok Decl. ¶ 12.)

31. The Trustee proposes that the Notice of Electing Claims, docketed by the Trustee following the Election Deadline but prior to payment of the Accelerated Payment, shall eliminate the need for the notice provisions of Federal Rule of Bankruptcy Procedure 3001(e)(2). The Court will have already approved the form of Election, Assignment, and Release, and the Election, Assignment, and Release will be transmitted to the owners of the claim, prepopulated with Claimant-identifying information, for the holders' consideration and execution.

32. A post-election notice period in these circumstances introduces revocability contrary to the finality needed to ensure effectiveness of the Accelerated Final Distribution Election. The post-election notice period is also unnecessary given the uniformity, necessity, and Court-approved nature of the "agreement" being used to effectuate the Accelerated Final Distribution Election. Accordingly, the Procedures provide that the assignment and transfer of the Electing Claim to the Sponsor will be deemed effective upon the Trustee's filing of the Notice of Electing Claims—so long as the Trustee complies with payment requirements for the transfer of the Electing Claims, as described in the Procedures.

BASIS FOR RELIEF

I. The Sixth Interim Distribution Is Consistent With This Court's Prior Distribution Orders.

33. The Trustee seeks relief that is consistent with the relief already granted by this Court in the Secured and Priority Reserve Order, the First Interim Distribution Order, the Second

Interim Distribution Order, the Third Interim Distribution Order, the Fourth Interim Distribution Order, and the Fifth Interim Distribution Order. *See* Secured and Priority Claim Reserve Order (ECF No. 9273); First Interim General Unsecured Distribution Order (ECF No. 9520); Second Interim General Unsecured Distribution Order (ECF No. 11358); Third Interim General Unsecured Distribution Order (ECF No. 12579); Fourth Interim General Unsecured Distribution Order (ECF No. 13683); Fifth Interim General Unsecured Distribution Order (ECF No. 14210). The Trustee has given effect to those orders by distributing over $9.093 billion in property to LBI's creditors. The Trustee seeks to bolster those distributions through the creation and funding of the Sixth Interim Distribution Fund, including by releasing reserves initially set by this Court that are no longer necessary.

34. The Trustee's intention to reserve for remaining unresolved claims is also well supported by precedent in this Court. In *In re Lehman Bros. Holdings Inc*., the debtors' plan of reorganization provided for the plan administrator to retain available cash in an aggregate amount equal to the *pro rata* share of the distributions that would have been made to each holder of an unresolved claim if such unresolved claim were an allowed claim. *See* Order Confirming Modified Third Amended Joint Chapter 11 Plan of Lehman Bros. Holdings Inc. and Its Affiliated Debtors, *In re Lehman Bros. Holdings Inc.*, Case No. 08-13555 (JMP) (Bankr. S.D.N.Y. Dec. 5, 2011), ECF No. 23023 (section 8.4 of debtors' plan of reorganization). By reserving for unresolved claims in this way, as the Trustee has done and proposes to continue doing, holders of unresolved claims are not prejudiced by the distribution of assets to holders of allowed claims. And holders of allowed claims are able to receive a return on their claims in advance of all claim disputes being resolved.

II. Interim Distributions to General Creditors Are Permitted in SIPA Liquidations Under Section 726 of the Bankruptcy Code.

35. SIPA section 78fff(e) provides that distributions from the general estate shall be made in accordance with section 726 of the Bankruptcy Code. *See* SIPA § 78fff(e). Section 726(a) of the Bankruptcy Code, in turn, provides that property of the estate shall be distributed first to claims entitled to priority under section 507 of the Bankruptcy Code and second to "any allowed unsecured claim." 11 U.S.C. § 726(a)(1) & (2). Bankruptcy Rule 3009 provides that in a chapter 7 case, "dividends to creditors shall be paid as promptly as practicable." Fed. R. Bankr. P. 3009.

36. The relief the Trustee seeks is similar to relief granted by this Court and other courts in similar circumstances. In *In re Asia Global Crossing Ltd*., the chapter 7 trustee, relying on sections 105(a) and 726 of the Bankruptcy Code, sought and received court approval to make multiple interim distributions to creditors of the debtor's estate in light of the significant amount of cash available for each distribution, while also maintaining sufficient reserves for disputed claims and the continuing administrative expenses of the estate. *See In re Asia Global Crossing Ltd.*, Case Nos. 02-15749 (SMB), 02-15750 (SMB) (Bankr. S.D.N.Y. filed Nov. 17, 2002), ECF Nos. 517, 692, 838, 932, 996 (chapter 7 trustee's motions for orders authorizing and approving interim distributions and claim reserves); *see also In re Refco, LLC*, Case No. 05-60134 (RDD) (Bankr. S.D.N.Y. June 14, 2007), ECF Nos. 779, 847, 1226 (authorizing chapter 7 trustee to make several interim distributions to holders of allowed claims). Similarly, in *In re MF Global Inc.*, the trustee sought and received this Court's approval to make three distributions to creditors. *See In re MF Global Inc.*, Case No. 11-2790 (MG) (Bankr. S.D.N.Y. filed Oct. 31, 2011), ECF Nos. 8364, 8745, 8855; *see also SIPC v. MJK Clearing, Inc.*, Case No. 01-4257 (RJK) (Bankr. D. Minn. February 22, 2006), ECF No. 454 (Order Approving Motion for Interim Distribution of Deutsche Bank Settlement Funds).

37. By this Motion, the Trustee seeks to make a sixth interim distribution to the holders of allowed general unsecured claims and to the holders of unresolved claims that become allowed claims. The Trustee and his counsel have conducted an extensive analysis of the financial condition of the LBI estate and, based on that analysis, determined that the time is appropriate to distribute a further dividend to LBI's general unsecured creditors. As detailed above, there are sufficient assets, inclusive of allocations of customer property to the general estate and the reserves the Trustee proposes to release by this Motion, available to fund a sixth interim distribution to LBI's allowed general unsecured creditors and create a reserve for unresolved claims.

III. The Accelerated Final Distribution Election Is Appropriate and Should Be Approved.

38. Section 105(a) of the Bankruptcy Code provides, in pertinent part, that a bankruptcy court may "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions [of the Bankruptcy Code]." 11 U.S.C. § 105(a). Under Section 105(a), the Court has expansive equitable power to fashion any order or decree that is in the interest of preserving or protecting the value of a debtor's assets. *See, e.g.*, *Chinichian v. Campolongo (In re Chinichian)*, 784 F.2d 1440, 1443 (9th Cir. 1986) ("Section 105 sets out the power of the bankruptcy court to fashion orders as necessary pursuant to the purposes of the Bankruptcy Code.") (citations omitted); *Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1069 (2d Cir. 1983) ("[A] bankruptcy judge must have substantial freedom to tailor his order to meet differing circumstances."); *Sec. Investor Prot. Corp. v. Bernard L. Madoff Inv. Sec. LLC*, 474 B.R. 76, 85 (S.D.N.Y. 2012) ("[B]ankruptcy courts are empowered to utilize their equitable powers under section 105 where appropriate 'to facilitate the implementation of other Bankruptcy Code provisions.'" (internal citations omitted)).

39. Authorizing the Trustee to execute the Accelerated Final Distribution Election is an appropriate use of the Court's power under Section 105(a) of the Bankruptcy Code and is consistent with the purposes of Bankruptcy Rule 3009, which is intended to protect the interests of creditors in prompt and efficient administration of distributions to their claims. This goal will be furthered in two respects: (1) by affording Eligible Claimants the opportunity to monetize the remaining value of their Eligible Claims and conclude their exposure with the LBI estate, and (2) by aggregating eligible allowed general unsecured claims under a single claim purchaser, which will permit the Trustee to complete a final distribution more efficiently and prepare the estate for a timely, cost-effective, and expedient closure.

IV. Processes Similar to This Accelerated Final Distribution Election Have Been Implemented in the LBIE Proceeding and Certain Chapter 11 Liquidations.

40. The administrators of the Lehman Brothers International (Europe) ("LBIE") proceeding successfully implemented a process similar to the proposed Accelerated Final Distribution Election in 2016. In that process, LBIE solicited its claimant population for willing participants, advising them of a reserve price on the sale of their claims. Subsequently, LBIE marketed the pool of elected claimants to potential purchasers, selling the claims to the highest bidder. As is proposed with the Trustee's Accelerated Final Distribution Election, LBIE restricted from participation certain claims (e.g., claims valued over £10 million, claims previously transferred, claims held by former employees, and claims that otherwise would have administratively complicated the transfer process).

41. The proposed Accelerated Final Distribution Election is similar to other processes approved as part of the confirmation of certain chapter 11 restructuring plans. *See* Order Approving on a Final Basis the Disclosure Statement, *In re: Mosaic Management Group, Inc.*, No. 16-20833-FRK (Bankr. S.D. Fla. June 5, 2017) (approving plan in which general unsecured

claimholders could elect to receive an immediate payment of cash for their allowed claims rather than receive shares in the newly created investment trust); Order Confirming Second Amended Joint Plan of Reorganization, *In re: Movie Gallery, Inc.*, No. 07-33849 (Bankr. E.D. Va. Apr. 10, 2008) (approving plan in which general unsecured claimholders could elect to receive an immediate payment of cash equal to a fixed percent of their allowed claims rather than shares of new common stock created under the plan). In each case, bankruptcy courts approved of the debtors' plans establishing procedures that permitted holders of general unsecured claims to assign their claims to a third-party plan sponsor in exchange for a one-time cash payment by that plan sponsor.

OBJECTION TO CLAIMS AND RESERVATION OF RIGHTS

42. The Trustee reserves all rights and defenses with respect to any unresolved claim, including the right to assert set off or recoupment.

NOTICE

43. Notice of this Motion will be provided in accordance with the Court's Amended Case Management Order (ECF No. 3466), will be immediately available for inspection upon filing with the Court at the Trustee's website (www.lehmantrustee.com), and will be mailed by overnight mail to the current holders of all pending general creditor claims. The Trustee submits that no other or further notice need be provided.

NO PRIOR REQUEST

44. No prior motion for the relief requested herein has been made to this or any other court.

CONCLUSION

WHEREFORE, the Trustee respectfully requests that the Court grant the relief requested herein by (i) entering the proposed Sixth Interim Distribution Order, attached hereto as Exhibit C; (ii) entering the proposed Procedures Order, attached hereto as Exhibit D; (iii) subsequently entering the proposed Election Order, attached hereto as Exhibit E, upon the Trustee's filing of the Accelerated Final Distribution Supplement; and (iv) such other and further relief as the Court deems just and proper.

Dated: New York, New York
May 1, 2018

HUGHES HUBBARD & REED LLP

By: */s/* Christopher K. Kiplok
Christopher K. Kiplok
Anson B. Frelinghuysen
Daniel M. Nuzzaci
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726
Email: chris.kiplok@hugheshubbard.com

Attorneys for James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc.

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

DECLARATION OF DANIEL M. NUZZACI IN SUPPORT OF THE TRUSTEE'S MOTION FOR AN ORDER AUTHORIZING A SIXTH INTERIM DISTRIBUTION TO HOLDERS OF ALLOWED GENERAL UNSECURED CREDITOR CLAIMS WITH A RECORD DATE OF JUNE 30, 2018

Pursuant to 28 U.S.C. § 1746, I, Daniel M. Nuzzaci, hereby declare as follows:

1. I am an attorney duly admitted to practice in this Court and an associate at the law firm of Hughes Hubbard & Reed LLP, attorneys for James W. Giddens (the "Trustee"), trustee for the SIPA liquidation of Lehman Brothers Inc. ("LBI"). I submit this declaration in support of the *Trustee's Motion for Orders (I) Authorizing a Sixth Interim Distribution to Holders of Allowed General Unsecured Creditor Claims with a Record Date of June 30, 2018, (II) Approving the Procedures and Related Documents, and (III) Authorizing the Trustee to Effectuate the Accelerated Final Distribution Election* (the "Motion").[1]

2. The statements set forth in this declaration are based upon my personal knowledge in my capacity as counsel to the Trustee and my review of certain documentation in connection with the Sixth Interim Distribution.

3. All information presented in this declaration is as of March 31, 2018, unless otherwise noted, and is based on information available at this time. The information presented in

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

this declaration, including corrections, if any, may be materially updated in the future, and the declarant reserves all rights to do so. The selected balances and information contained herein have not been and will not be subject to audit or review by external accountants.

4. The Trustee established the Secured and Priority Claim Reserve of $623,181,841 (inclusive of the adjustments detailed herein) pursuant to the Secured and Priority Claim Reserve Order. (ECF No. 9273.) Subsequent to its creation, the Secured and Priority Claim Reserve was increased to account for claims held by Barclays Capital Inc. (ECF No. 9244), the Internal Revenue Service, and certain claims filed prior to the Second Supplemental Administrative Bar Date. The Trustee has distributed $255,590,163 from the Secured and Priority Claim Reserve since July 2014. The Trustee has released $101,131,088 from the Secured and Priority Claim Reserve with respect to claims resolved for less than their previously-capped amount and unclaimed distributions, including $69,024,789 pursuant to the Second Interim General Unsecured Distribution Order, $20,894,202 pursuant to the Third Interim General Unsecured Distribution Order, and $11,110,877 pursuant to the Fourth Interim General Unsecured Distribution Order, and $101,220 pursuant to the Fifth Interim General Unsecured Distribution Order. (ECF Nos. 11358, 12579, 13683, and 14210.)

5. The Trustee established the First Interim Distribution Fund of $4,677,566,958 (inclusive of the adjustments detailed herein) pursuant to the First Interim General Unsecured Distribution Order. (ECF No. 9647.) Subsequent to its creation, the First Interim Distribution Fund has been supplemented by $57,819,597, as follows: (i) by $876,808 to accommodate several claims that were erroneously not included on the original capping schedules or that were not included in their proper amount but that the Trustee has since placed on Supplemental Distribution Schedules filed with the Court; and (ii) by $56,942,789 for certain customer-

asserted claims that have been resolved in favor of general unsecured creditor claims, which amount has been allocated from the customer estate to the general estate to fund the general unsecured creditor distributions on these claims. The Trustee has distributed $3,852,302,420 from the First Interim Distribution Fund since September 2014. The Trustee has released $794,608,311 from the First Interim Distribution Fund with respect to claims resolved for less than their previously-capped amount and unclaimed distributions, including $525,004,010 pursuant to the Second Interim General Unsecured Distribution Order, $120,006,544 pursuant to the Third Interim General Unsecured Distribution Order, $142,154,729 pursuant to the Fourth Interim General Unsecured Distribution Order, and $7,443,028 pursuant to the Fifth Interim General Unsecured Distribution Order. (ECF Nos. 11358, 12579, 13683, and 14210.)

6. The Trustee established the Second Interim Distribution Fund of $2,442,684,089 (inclusive of the adjustments detailed herein) pursuant to the Second Interim General Unsecured Distribution Order. (ECF No. 11358.) Subsequent to its creation, the Second Interim Distribution Fund has been supplemented by $30,415,814, as follows: (i) by $180,474 to accommodate one claim that was erroneously not included on the original capping schedules but that the Trustee has since placed on a Supplemental Distribution Schedule filed with the Court; and (ii) by $30,235,340 for certain customer-asserted claims that have been resolved in favor of general unsecured creditor claims, which amount has been allocated from the customer estate to the general estate to fund the general unsecured creditor distributions on these claims. The Trustee has distributed $2,266,062,120 from the Second Interim Distribution Fund since March 2015. The Trustee has released $158,587,358 from the Second Interim Distribution Fund with respect to claims resolved for less than their previously-capped amount and unclaimed distributions, including $70,592,085 pursuant to the Third Interim General Unsecured

Distribution Order, $83,613,716 pursuant to the Fourth Interim General Unsecured Distribution Order, and $4,381,557 pursuant to the Fifth Interim General Unsecured Distribution Order. (ECF Nos. 12579, 13683, and 14210.)

7. The Trustee established the Third Interim Distribution Fund of $1,897,673,602 (inclusive of the adjustments detailed herein) pursuant to the Third Interim General Unsecured Distribution Order. (ECF No. 12579.) Subsequent to its creation, the Third Interim Distribution Fund has been supplemented by $9,976,539 for certain customer-asserted claims that have been resolved in favor of general unsecured creditor claims, which amount has been allocated from the customer estate to the general estate to fund the general unsecured creditor distributions on these claims. The Trustee has distributed $1,812,855,277 from the Third Interim Distribution Fund since March 2015. The Trustee has released $70,394,154 from the Third Interim Distribution Fund with respect to claims resolved for less than their previously-capped amount and unclaimed distributions, including $66,887,119 pursuant to the Fourth Interim General Unsecured Distribution Order, and $3,507,035 pursuant to the Fifth Interim General Unsecured Distribution Order. (ECF Nos. 13683 and 14210.)

8. The Trustee established the Fourth Interim Distribution Fund of $686,542,968 (inclusive of the adjustments detailed herein) pursuant to the Fourth Interim General Unsecured Distribution Order. (ECF No. 13683.) Subsequent to its creation, the Fourth Interim Distribution Fund has been supplemented by $82,206 for certain customer-asserted claims that have been resolved in favor of general unsecured creditor claims, which amount has been allocated from the customer estate to the general estate to fund the general unsecured creditor distributions on these claims. The Trustee has distributed $679,514,172 from the Fourth Interim Distribution Fund since June 2016. Pursuant to the Fifth Interim General Unsecured Distribution

Order, the Trustee has released $1,607,974 from the Fourth Interim Distribution Fund with respect to claims resolved for less than their previously-capped amount and unclaimed distributions. (ECF No. 14210.)

9. The Trustee established the Fifth Interim Distribution Fund of $228,311,985 pursuant to the Fifth Interim General Unsecured Distribution Order. (ECF No. 14210.) The Trustee has distributed $226,199,050 from the Fifth Interim Distribution Fund since April 2017.

10. Between February 26, 2017, when the Trustee created the Fifth Interim Distribution Fund, and March 31, 2018, the Trustee has resolved further secured and priority claims and general unsecured creditor claims for less than their capped amounts, permitting the release of $70,842,821 in interim distribution reserves. Distributions of $334,475 were unclaimed by claimants and are now available for distribution to LBI's general unsecured creditors by virtue of the Distribution Procedures Order (ECF No. 13039.) As a result, the Trustee has determined that reserves for these categories of claims no longer need to be maintained and that $71,177,296 in reserves can be collectively released from the Secured and Priority Claim Reserve, the First Interim Distribution Fund, the Second Interim Distribution Fund, the Third Interim Distribution Fund, the Fourth Interim Distribution Fund, and the Fifth Interim Distribution Fund, as follows:

	Allowed For Less Than Reserve	Withdrawn or Expunged	Subordinated	Waived	Total Releasable Reserve
Secured and Priority Claim Reserve	$599,641	$50,270	$3,897,700	$164	$4,547,775
First Interim Distribution Fund	$12,968,610	$12,548,706	$3,380,595	$7,476	$28,905,387
Second Interim Distribution Fund	$7,628,594	$7,381,592	$1,988,586	$5,934	$17,004,706
Third Interim Distribution Fund	$6,102,875	$5,905,274	$1,590,868	$1,229	$13,600,246
Fourth Interim Distribution Fund	$2,288,578	$2,214,478	$596,576	$11,296	$5,110,928
Fifth Interim Distribution Fund	$762,859	$738,159	$198,859	$308,377	$2,008,254
Total Releasable Reserve	$30,351,157	$28,838,479	$11,653,184	$334,476	$71,177,296

The holders of the claims for whom these reserves were initially set have either received allowed claims and commensurate distributions, have had their entitlement to allowed claims denied by the Court by final order, or have waived their entitlement to allowed claims and related distributions.

11. Other than the release of these reserves that are no longer necessary, the Secured and Priority Claim Reserve, the First Interim Distribution Fund, the Second Interim Distribution Fund, the Third Interim Distribution Fund, the Fourth Interim Distribution Fund, and the Fifth Interim Fund are unaffected by the relief sought in the Motion. Respectively, each will continue to hold a reserve equivalent to one-hundred percent, seventeen percent, ten percent, eight percent, three percent, and one percent of the capped amount of all unresolved claims or of the allowed amount of all otherwise undistributed claims. Holders of unresolved or otherwise undistributed secured and priority claims as of the record date for such claims (July 16, 2014) will remain entitled to a one-hundred percent distribution on their claims if they are allowed and upon the return of the necessary distribution information. And holders of general unsecured creditor claims as of the record date for the first interim general unsecured claim distribution (July 15, 2014), the second interim general unsecured claim distribution (February 6, 2015), the third interim general unsecured distribution (July 10, 2015), the fourth interim general unsecured distribution (May 15, 2016), and the fifth interim general unsecured distribution (February 26, 2017) will remain entitled to a seventeen percent, ten percent, eight percent, three percent, and one percent distribution on their claims if those claims are allowed and upon the return of the necessary distribution information.

12. The Trustee has evaluated the estate's ongoing administrative expenses through completion of the LBI liquidation. All disputed secured and priority and general unsecured creditor claims are now on appeal. The Trustee has determined that the Administrative Expense Reserve, which was established at $850,000,000 pursuant to the First Interim General Unsecured Distribution Order, reduced to $450,000,000 pursuant to the Third Interim General Unsecured Distribution Order, reduced to $225,000,000 pursuant to the Fourth Interim General Unsecured

Distribution Order, reduced to $149,000,000 pursuant to the Fifth Interim General Unsecured Distribution Order, and further reduced to $129,387,494 by actual estate expenditures through March 31, 2018, can now be reduced to $107,000,000. This permits the release of $22,387,494 to LBI's general unsecured creditors.

13. Following resolution of the last remaining customer claim, the Trustee closed the customer estate in December 2017 pursuant to this Court's order. (ECF No. 14467.) Prior to closing the customer estate, the Trustee allocated $69,494,799 in excess customer property from the customer estate to the general estate.

14. As of March 31, 2018, the LBI general estate contained $547,204,036 in assets. The LBI general estate is subject to required reserves of $470,946,396 as follows:

	Disputed Claim Reserve[2]	Releasable Reserve[3]	Ineligible Claim Reserve[4]	Total Reserve
Secured and Priority Reserve	$261,912,815	$4,547,775	$0	$266,460,590
First Interim Distribution Fund	$1,750,839	$28,905,388	$0	$30,656,227
Second Interim Distribution Fund	$1,029,905	$17,004,705	$0	$18,034,610
Third Interim Distribution Fund	$823,924	$13,600,246	$0	$14,424,170
Fourth Interim Distribution Fund	$308,972	$5,110,928	$923	$5,420,823
Fifth Interim Distribution Fund	$102,991	$2,008,254	$1,691	$2,112,936
Administrative Expense Reserve				$129,387,494
Distribution-Related Tax Reserve				$4,449,546
Total Reserve				$470,946,396

This leaves $76,257,640 available for a sixth interim distribution to LBI's general unsecured creditors.

2. This category represents the full, capped amount of disputed secured and priority claims or seventeen, ten, eight, three, and one percent of the capped amount of disputed general unsecured creditor claims.

3. This category represents funds subject to release (pursuant to the Motion) as no longer necessary due to the resolution of the claims below the previously-capped amount or the expungement of waived claims pursuant to the Distribution Procedures Order.

4. This category represents claims that are ineligible to receive distributions because the claimants have not provided the Trustee with necessary distribution information or the distribution information is currently being processed. The values are calculated at the full, allowed amount of secured and priority claims or seventeen, ten, eight, three, and one percent of the allowed amount of disputed general unsecured creditor claims.

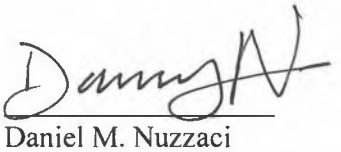
15. To supplement the $76,257,640 available from the LBI general estate and make assets available for the sixth interim distribution, the Trustee has determined that $93,564,790 of reserves are no longer necessary and proposes the release of those reserves, as follows: (i) $4,547,775 from the Secured and Priority Claim Reserve; (ii) $28,905,388 from the First Interim Distribution Fund; (iii) $17,004,705 from the Second Interim Distribution Fund; (iv) $13,600,246 from the Third Interim Distribution Fund; (v) $5,110,928 from the Fourth Interim Distribution Fund, (vi) $2,008,254 from the Fifth Interim Distribution Fund; and (vii) $22,387,494 from the Administrative Expense Reserve. As a result of the allocation and reserve releases, a total of $169,822,430 is available for a sixth interim distribution.

16. The Trustee seeks this Court's authorization to use $169,727,799 of this amount to fund a Sixth Interim Distribution Fund, comprised of two components: (i) $169,650,556 for the purposes of making a further interim distribution of three-quarters percent to record holders of Allowed Unsecured Claims as of June 30, 2018; and (ii) reserves of $77,243 equal to three-quarters percent of the allowed amount or three-quarters percent of the previously-capped amount of all remaining unresolved claims.

17. By July 31, 2018, the Trustee will submit schedules indicating the June 30, 2018 record date status of all general unsecured creditor claims and those schedules will be the sole basis entitling holders of general unsecured creditor claims to a sixth interim distribution.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 1, 2018.
New York, New York



Daniel M. Nuzzaci

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

DECLARATION OF CHRISTOPHER K. KIPLOK IN SUPPORT OF THE TRUSTEE'S MOTION FOR ORDERS (I) APPROVING THE PROCEDURES AND RELATED DOCUMENTS AND (II) AUTHORIZING THE TRUSTEE TO EFFECTUATE THE ACCELERATED FINAL DISTRIBUTION ELECTION

Pursuant to 28 U.S.C. § 1746, I, Christopher K. Kiplok, hereby declare as follows:

1. I am an attorney duly admitted to practice in this Court and a partner at the law firm of Hughes Hubbard & Reed LLP, attorneys for James W. Giddens (the "Trustee"), trustee for the SIPA liquidation of Lehman Brothers Inc. ("LBI"). I submit this declaration in support of the *Trustee's Motion for Orders (I) Authorizing a Sixth Interim Distribution to Holders of Allowed General Unsecured Creditor Claims with a Record Date of June 30, 2018, (II) Approving the Procedures and Related Documents, and (III) Authorizing the Trustee to Effectuate the Accelerated Final Distribution Election* (the "Motion").[1]

2. The statements set forth in this declaration are based upon my personal knowledge in my capacity as chief of staff and principal deputy to the Trustee and my review of certain documentation in connection with the Accelerated Final Distribution Election.

3. All information presented in this declaration is as of March 31, 2018, unless otherwise noted, and is based on information available at this time. The information presented in

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

this declaration, including corrections, if any, may be materially updated in the future, and the declarant reserves all rights to do so. The selected balances and information contained herein have not been and will not be subject to audit or review by external accountants.

4. The LBI estate currently has 4,523 allowed general unsecured claims with a total allowed value of approximately $22.622 billion.

5. The allowed claims divide into three general groups based on the various processes required to make distributions to each group: (1) claims held by 27 claim purchasers (2,234 claims allowed for $21.128 billion, the "Aggregate Claims"); (2) claims held by individual claimants (1,867 claims allowed for $1.348 billion, the "Individual Claims"); and (3) claims allowed with respect to LBI employees, regardless of whether still held by these employees (422 claims allowed for $147 million, the "Employee Claims").

6. Distributions on Aggregate Claims are highly routinized at this stage of the liquidation. Upon the Trustee confirming claim holdings, tax withholding, and wire information with just the twenty-seven highly-sophisticated holders of the Aggregate Claims, the distribution preparations for approximately 93% of the claim population by value are complete.

7. In contrast, distributions on Employee Claims—regardless of whether these claims are still held by the former employee or by a claim transferee—require the issuance of appropriate employee-based tax withholdings pay stubs to the former employee. The payroll-like processing both extends the distribution timetable for these claims and the time and effort the Trustee's professionals must dedicate to processing the Employee Claims, though they represent less than 1% of the allowed claim population by value. Transferred Employee Claims actually increase administrative burden of distribution by doubling the necessary tax review,

effectively bifurcating otherwise straightforward distribution preparations for any holder of Aggregate Claims that owns Employee Claims.

8. Of intermediate administrative complexity are the 1,867 Individual Claims for which the Trustee must send 1,867 individual wires or checks to distribute to the Individual Claims. For that to occur, the Trustee's professionals must review submitted tax information with respect to each claim and then link the corresponding individual distribution information to each claim. Approximately 685 of the Individual Claims are associated with asset managers, but the distribution approach is still individualized. Even with the Trustee's distribution system applying historical distribution data to the claims, the Trustee must still review submitted tax information with respect to all 1,867 claims and then link the corresponding individual distribution information to each claim. Bounced wires and returned checks are common from the Individual Claims population, generally the only population for which the Trustee must implement the notice and expungement provisions of the Distribution Procedures Order.

9. The Accelerated Final Distribution Election is designed to create a forum for allowed claim holders that have not yet availed themselves of the opportunity to sell their claim—thereby ending their prolonged involvement with the LBI estate and distribution process—to sell their claim to an agreeable claim purchaser in return for immediate cash at a market-determined value.

10. In service of this goal, the Trustee has elected to exclude participation of the Aggregate Claims, which largely comprise claims already traded and now held by one of twenty-seven claim purchasers, and the Employee Claims, which retain their tax attributes irrespective of the current claim holder and are administratively difficult for the Trustee to process. The best suited participants for the Accelerated Final Distribution Election are the Individual Claims (a

population that is identical to the Eligible Claims), which consists of 1,867 claims comprising a combined allowed value of nearly $1.348 billion. A schedule of the Eligible Claims population is attached to the Procedures Order as Exhibit 4.

11. The Trustee does not opine as to whether the Rate offered by the Sponsor will result in a payment to Electing Claimants that is the same, greater, or less than an amount the Electing Claimant would otherwise receive via a final distribution through the estate had the Electing Claimant not participated in the Accelerated Final Distribution Election.

12. The Procedures are designed to elicit a competitive Rate at a market-determined value that will provide the highest return to the Electing Claimants. The Accelerated Final Distribution Election offers payment to Electing Claimants well in advance of the final distribution in the LBI proceeding and provides certainty and closure to holders of Individual Claims.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 1, 2018.
New York, New York

/s/ Christopher K. Kiplok
Christopher K. Kiplok

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

[PROPOSED] ORDER AUTHORIZING A SIXTH INTERIM DISTRIBUTION TO HOLDERS OF ALLOWED GENERAL UNSECURED CREDITOR CLAIMS WITH A RECORD DATE OF JUNE 30, 2018

Upon the motion, dated May 1, 2018 (the "Motion"),[1] of James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. ("LBI") under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. sections 78aaa *et seq.* ("SIPA"),[2] for entry of an order to authorizing the Trustee to effectuate a sixth interim distribution to holders of general unsecured creditor claims with a record date of June 30, 2018 (the "Record Date"), as more fully described in the Motion; and due and proper notice of the Motion having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Motion is in the best interests of the LBI estate, its creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

1. Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

2. References to SIPA refer to the statutory sections in effect as of the commencement of LBI's liquidation.

ORDERED that the Motion is granted in all respects as provided herein and all objections thereto are overruled; and it is further

ORDERED that the establishment of the Sixth Interim Distribution Fund in an amount of approximately $170 million is approved and that the Sixth Interim Distribution Fund shall be used to make a sixth interim distribution to the holders of the allowed general unsecured claims listed on Schedule 1 and to establish *pro rata* reserves for the unresolved claims listed on Schedule 2 in the amount listed thereto; and it is further

ORDERED that pursuant to section 105(a) of the Bankruptcy Code, as made applicable to this SIPA proceeding by SIPA sections 78fff(b) and 78fff-1(a), to the maximum extent permitted by the Bankruptcy Code and applicable law, neither the Securities Investor Protection Corporation nor the Trustee, nor any of their respective representatives, agents, officers, directors, employees, partners, advisors, attorneys, or other professionals (collectively, the "Estate Parties") shall have nor incur any liability, or be subject to any right of action for any act or omission in connection with, relating to, or arising out of the reasonable execution of the sixth interim distribution; and it is further

ORDERED that the Trustee is authorized to release unnecessary reserves of $5 million from the Secured and Priority Claim Reserve, $28 million from the First Interim Distribution Fund, $17 million from the Second Interim Distribution Fund, $14 million from the Third Interim Distribution Fund, $5 million from the Fourth Interim Distribution Fund, $2 million from the Fifth Interim Distribution Fund; and $22 million from the Administrative Expense Reserve and it is further

ORDERED that, with respect to the unresolved claims, the First Interim General Unsecured Distribution Order (ECF No. 9520) shall continue to apply as to the *pro rata* reserves

maintained and distributions made pursuant to such Order, in addition to the *pro rata* reserves and distributions authorized herein; and it is further

ORDERED that, with respect to the unresolved claims, the Second Interim General Unsecured Distribution Order (ECF No. 11358) shall continue to apply as to the *pro rata* reserves maintained and distributions made pursuant to such Order, in addition to the *pro rata* reserves and distributions authorized herein; and it is further

ORDERED that, with respect to the unresolved claims, the Third Interim General Unsecured Distribution Order (ECF No. 12579) shall continue to apply as to the *pro rata* reserves maintained and distributions made pursuant to such Order, in addition to the *pro rata* reserves and distributions authorized herein; and it is further

ORDERED that, with respect to the unresolved claims, the Fourth Interim General Unsecured Distribution Order (ECF No. 13683) shall continue to apply as to the *pro rata* reserves maintained and distributions made pursuant to such Order, in addition to the *pro rata* reserves and distributions authorized herein; and it is further

ORDERED that, with respect to the unresolved claims, the Fifth Interim General Unsecured Distributions Order (ECF No. 14210) shall continue to apply as to the *pro rata* reserves maintained and distributions made pursuant to such Order, in addition to the *pro rata* reserves and distributions authorized herein; and it is further

ORDERED that the Trustee is authorized to make a sixth interim distribution to the holders of the allowed general unsecured claims listed on Schedule 1 and to release the amounts corresponding to the allowed general unsecured claims from the Sixth Interim Distribution Fund; and it is further

ORDERED that the record date for the purpose of making the sixth interim distribution authorized herein for all holders of claims is June 30, 2018, and the Trustee's publication of notice of the establishment of the Record Date on the Trustee's website (www.lehmantrustee.com) on May 1, 2018 shall constitute good and sufficient notice of the Record Date, and it is further

ORDERED that the ultimate amount of the sixth interim distribution will be determined by the Trustee based on an analysis of general estate assets and liabilities at the time of distribution; and it is further

ORDERED that if and to the extent that an unresolved claim becomes an allowed general unsecured claim pursuant to a Final Order[3] entered by this Court (or another court of competent jurisdiction) or stipulation between the Trustee and the holder of such claim that has been approved by the Court, the Trustee is authorized to make the requisite *pro rata* distribution to the holder of each such allowed general unsecured claim as of the Record Date and to release the amount corresponding with such claim from the Sixth Interim Distribution Fund without further notice or Order of the Court; and it is further

ORDERED that with respect to unresolved claims the Trustee determines should be allowed general unsecured claims other than pursuant to Order of this Court, the Trustee shall periodically file with the Court a supplemental schedule of such claim(s) (a "Supplemental Distribution Schedule") and serve the same on the holder(s) of such claim(s) and all parties in

3. For the purposes of this Order, the term "Final Order" shall mean an order or judgment of the Bankruptcy Court as entered on the docket, the operation or effect of which has not been stayed, reversed, or amended, and as to which order or judgment (or any revision, modification, or amendment thereof) the time to appeal or seek review or rehearing has expired and as to which no appeal or petition for review, writ of certiorari, or rehearing was filed or, if filed, remains pending, *provided however*, that no order shall fail to become a Final Order solely because of the possibility that a motion pursuant to Rule 60 of the Federal Rules of Civil Procedure, Bankruptcy Rule 9024, any similar local bankruptcy rule or any similar state statute or rule may be filed with respect to such order.

interest that have filed a notice of appearance and requested notice in the LBI SIPA proceeding; and it is further

ORDERED that unless a written objection to that Supplemental Distribution Schedule is filed and served on the Trustee's counsel and the holder(s) of such claim(s) within ten (10) days of the date of service of the Supplemental Distribution Schedule, the Trustee shall be authorized to make the requisite *pro rata* distribution(s) to the holder(s) of the allowed general unsecured claims identified in the Supplemental Distribution Schedule as of the Record Date and to release the amount(s) corresponding with respect to such claim(s) from the Sixth Interim Distribution Fund; and it is further

ORDERED that with respect to unresolved claims that, either in whole or in part, become disallowed, expunged or reclassified as subordinated claims or equity interests by Final Order entered by this Court (or another court of competent jurisdiction), or that are settled or withdrawn with similar effect, the Trustee is authorized to release the amount corresponding to the disallowed, expunged or reclassified portion of such claim(s) from the Sixth Interim Distribution Fund without further Order of the Court; and it is further

ORDERED that nothing in this Order shall affect the administrative expense claims of any person or entity who is a professional advisor (*e.g.*, counsel, financial advisors, accountants, claims agents) retained by the Trustee, including all counsel retained pursuant to orders of the Bankruptcy Court and the District Court, and all other professionals retained, with permission from SIPC, pursuant to SIPA section 78fff-1(a)(1), and SIPC itself, nor shall it affect any claims for administrative expenses arising after October 31, 2016 as there is no bar date for such claims at this time; and it is further

ORDERED that the Trustee is authorized and empowered to take such steps and perform such acts as may be necessary to implement this Order and the effectuation of all distributions authorized by this Order, including without limitation requiring holders of allowed general unsecured claims to complete all tax forms and other documentation necessary to be received by the Trustee prior to effectuation of such distributions as further provided for in the Distribution Procedures Order (ECF No. 13039); and it is further

ORDERED that entry of this Order is without prejudice to the right of the Trustee to seek a further order of this Court disallowing, expunging, objecting to or otherwise resolving any of the Unresolved Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2018

HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

[PROPOSED] ORDER APPROVING (I) ACCELERATED FINAL DISTRIBUTION PROCEDURES; (II) THE FORM OF THE NOTICE OF SUCH PROCEDURES; (III) THE FORM OF THE ELECTION, ASSIGNMENT, AND RELEASE; (IV) THE POPULATION OF ELIGIBLE CLAIMS; AND (V) THE FORM OF THE NOTICE OF ELECTING CLAIMS

Upon the motion dated May 1, 2018 (the "Motion") of James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. ("LBI") under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. sections 78aaa *et seq.* ("SIPA"), seeking entry of, among other things, an order (the "Procedures Order") approving: (a) the procedures for the Accelerated Final Distribution Election,[1] attached hereto as Exhibit 1 (the "Procedures"); (b) the form of the notice of Accelerated Final Distribution Election, attached hereto as Exhibit 2 (the "Notice"); (c) the form of the election, assignment, and release, attached hereto as Exhibit 3 (the "Election, Assignment, and Release"); (d) the population of claims eligible to participate in the Accelerated Final Distribution Election, scheduled hereto on Exhibit 4 (the "Eligible Claims"); and (e) the form of the notice of electing claims, attached hereto as Exhibit 5 (the "Notice of Electing Claims"); and it appearing that the Court has jurisdiction over the Motion pursuant to SIPA § 78eee(b)(4); and venue being proper before this Court pursuant to SIPA § 78eee(a)(3) and 15 U.S.C. § 78aa; the Court having considered the Motion and the

1. Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Procedures.

accompanying Declaration of Christopher K. Kiplok, dated May 1, 2018; and it appearing that the relief requested in the Motion is in the best interests of the LBI estate, its creditors, and other parties-in-interest; and after due deliberation and sufficient cause appearing therefor;

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS:

A. Notice of Motion. Notice of the Motion was adequate and sufficient under the circumstances of this SIPA proceeding, and the notice complied with all applicable requirements of the *Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures and Related Relief* (ECF No. 3466).

B. Procedures. The Procedures are fair, reasonable, and appropriate under the circumstances of this SIPA proceeding.

C. Notice. The Notice, together with its anticipated enclosures, is reasonably calculated to provide all holders of Eligible Claims with (i) timely and proper notice of the Accelerated Final Distribution Election and (ii) sufficient information regarding participation in the Accelerated Final Distribution Election, including the method and deadline by which to return the Election, Assignment, and Release.

D. Election, Assignment, and Release. The Election, Assignment, and Release is (i) fair, reasonable, and appropriate under the circumstances of this SIPA proceeding and (ii) sufficient for the purposes of an Electing Claimant electing to participate in the Accelerated Final Distribution Election, assigning the Electing Claim to the Sponsor, and releasing the Released Parties (as such term is defined in the Election, Assignment, and Release).

E. Eligible Claims. The Trustee has articulated good and sufficient reasons for designating the Eligible Claims as the claims eligible to participate in the Accelerated Final Distribution Election.

F. Notice of Electing Claims. The Notice of Electing Claims is appropriate under the circumstances of this SIPA proceeding and is sufficient for, among other things, the purpose of providing notice to Electing Claimants of the transfer of their claims as contemplated by Federal Rule of Bankruptcy Procedure 3001(e)(2). This Court's approval of the Accelerated Final Distribution Election and the Election, Assignment, and Release eliminates the need for the twenty-one day objection period provided in Federal Rule of Bankruptcy Procedure 3001(e)(2).

G. Record Date. The record date for the purpose of making the Accelerated Payments authorized herein for all Electing Claimants is June 30, 2018 (the "Record Date"). Entry of this Procedures Order and the Trustee's publication of notice of the establishment of the Record Date on the Trustee's website (www.lehmantrustee.com) constitutes good and sufficient notice of the Record Date.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. The relief requested in the Motion is granted as set forth in this Procedures Order.

2. Any objections to the entry of this Procedures Order or the relief granted herein that have not been withdrawn, waived, or settled, or otherwise resolved are hereby denied and overruled.

3. The Procedures are approved in their entirety and are incorporated herein by reference, having the full force and effect of an order of this Court.

4. The Trustee is authorized to proceed with the Accelerated Final Distribution Election in accordance with the Procedures, taking all actions appropriate for its effectuation.

5. Pursuant to section 105(a) of the Bankruptcy Code, as made applicable to this SIPA proceeding by SIPA sections 78fff(b) and 78fff-1(a), to the maximum extent permitted by the Bankruptcy Code and applicable law, neither the Securities Investor Protection Corporation, the Trustee, nor the Election Agent, nor any of their respective representatives, agents, officers, directors, employees, partners, advisors, attorneys, or other professionals (collectively, the "Estate Parties") shall have nor incur any liability, or be subject to any right of action for any act or omission in connection with, relating to, or arising out of the reasonable execution of the Accelerated Final Distribution Election.

6. Without limiting the foregoing, the Estate Parties shall not be liable to the Sponsor in connection with the Accelerated Final Distribution Election provided that the full amount of the Sponsor Payment is, as set forth in section V(C) of the Procedures, disbursed to the Electing Claimants, returned to the Sponsor, or retained by the Trustee solely as set forth in section IV(C)(i)(b) of the Procedures.

7. The Trustee's filing of the Notice of Electing Claims, as set forth in the Procedures, shall satisfy any and all Federal Rule of Bankruptcy Procedure 3001(e)(2) requirements pertaining to the transfer of the Electing Claims, and the assignment and transfer of the Electing Claims to the Sponsor shall be deemed effective upon the Trustee filing the Notice of Electing Claims and complying with the Court's payment requirements for the transfer of claims. The clerk of Court is authorized to accept a single payment in immediately available funds from the Trustee in satisfaction of all fees associated with the transfer of the Electing Claims.

8. The Accelerated Final Distribution Election shall be conducted in accordance with the provisions of this Procedures Order and the Procedures.

9. The Notice is approved in its entirety.

10. The Election, Assignment, and Release is approved in its entirety.

11. Each and every executed Election, Assignment, and Release, once deemed valid by the Trustee, is binding on the Electing Claimant and irrevocable, as set forth therein and in the Procedures.

12. Only claimants holding claims designated as Eligible Claims shall be permitted to participate in the Accelerated Final Distribution Election and no other claimant may participate.

13. The Notice of Electing Claims is approved in its entirety.

14. Entry of this Procedures Order is without prejudice to the right of the Trustee to seek a further order of this Court disallowing, expunging, objecting to, or otherwise resolving any unresolved claims.

15. The terms and conditions of this Procedures Order shall be immediately effective and enforceable upon its entry.

16. This Court shall retain jurisdiction to hear and determine all matters arising from or related to this Procedures Order.

Dated: New York, New York
_____, 2018

HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

UNITED STATED BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

ACCELERATED FINAL DISTRIBUTION PROCEDURES[1]

These procedures (the "Procedures") have been approved by order of the United States Bankruptcy Court for the Southern District of New York (the "Court") entered on May [__], 2018 (ECF No. [__]) in the above-captioned case (the "Procedures Order" and together with the proposed Election Order (as defined in Section I(B)(i)), the "Accelerated Final Distribution Orders") and are attached as Exhibit 1 thereto.

These Procedures set forth the terms and conditions pursuant to which James W. Giddens (the "Trustee"), as trustee for the liquidation of Lehman Brothers Inc. ("LBI") under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. sections 78aaa *et seq.* ("SIPA"), is authorized to facilitate the assignment of eligible and electing allowed LBI general unsecured claims to a single aggregate claim purchaser (the "Sponsor," and the process implemented by the Procedures, the "Accelerated Final Distribution Election").

I. Selection of Sponsor & Appointment of Election Agent

A. Following entry of the Procedures Order, the Trustee will, as set forth in this Section I and in his sole discretion as an exercise of his business judgment, solicit and select from interested parties the entity best suited to serve as the Sponsor.

B. Submission of Sponsor Bids. An interested party must submit a signed, written proposal meeting the criteria set forth below (each such submission, a "Sponsor Bid," and each party submitting a Sponsor Bid, a "Prospective Sponsor") by **June 8, 2018 at 4:00 p.m. (Prevailing Eastern Time)** (the "Bid Deadline") via email to Christopher K. Kiplok (chris.kiplok@hugheshubbard.com) and Anson B. Frelinghuysen (anson.frelinghuysen@hugheshubbard.com). The Sponsor Bid should reflect the Prospective Sponsor's highest and best cash offer to the Eligible Claimants (as defined in section III(C)(i)) based on the information available to the Prospective Sponsor and must address, at a minimum, each of the matters set forth below.

1. Please navigate to the Trustee's website (www.lehmantrustee.com) for a complete set of all materials related to the Accelerated Final Distribution Election.

(i) Confirm that the Prospective Sponsor's offer to perform as Sponsor under these Procedures as expressed in the Sponsor Bid (including without limitation, each of its commitments as described in subsections (ii)-(x) of this Section I(B) and all provisions of the Procedures Order and the Election Order) is irrevocable upon submission and binding on the Prospective Sponsor upon (a) the Trustee accepting its Sponsor Bid and (b) approval by the Court of the Sponsor pursuant to the Election Order.

(ii) Provide the percent of allowed general unsecured claim amount that the Prospective Sponsor commits to pay in U.S. Dollars to the Trustee for purposes of disbursing to the Electing Claimants (as defined in section III(D)(iv)) in exchange for being assigned the Electing Claims (the "Rate"). The Rate must be expressed as a percent to the hundredth place (e.g., X.XX% of the allowed general unsecured claim amount) and shall be cumulative to, and not inclusive of, the 0.75% proposed to be distributed to general unsecured creditors in the Trustee's sixth interim distribution. The Trustee will only consider Sponsor Bids that provide for all cash payments to the Electing Claimants.

(iii) Commit to fund, pursuant to section V(C), an amount equal to the Sponsor Commitment Ceiling (as defined in section V(C)). The Sponsor Bid must calculate the amount of the Sponsor Commitment Ceiling based on the Prospective Sponsor's proposed Rate.

(iv) Commit to reimburse the Trustee for any and all Bankruptcy Rule 3001(e)(2) transfer fees, which will be paid by the Trustee to the Court upon the Trustee's filing of the Notice of Electing Claims (as defined in section (IV)(D)(i)). This amount will be calculated as the product of (a) the number of Electing Claims and (b) twenty-five dollars.

(v) Describe the Prospective Sponsor's financial capability and provide a detailed description of the Prospective Sponsor's sources for funding of the Sponsor Payment (as defined in section V(C))). Sponsor Bids that require external financing should identify the institution(s) the Prospective Sponsor intends to work with to provide such financing.

(vi) Confirm that the Prospective Sponsor will perform all obligations as Sponsor pursuant to, without material modification, the Accelerated Final Distribution Orders, these Procedures, and the Ancillary Documents (as defined in section III(A)(iv)). To the extent that the Prospective Sponsor requires modification of these Procedures, the Ancillary Documents, or the Election Order, such proposed changes must be provided concurrently with the Sponsor Bid.

(vii) Confirm that the Prospective Sponsor is acting solely as principal and not on behalf of any third party. If the Prospective Sponsor is acting on behalf of or proposes to use managed funds or subsidiaries to perform its obligations as the Sponsor (including, without limitation, funding the Sponsor Payment), then the Sponsor Bid must name all entities that will be involved, including the jurisdiction in which such entity is organized and operates and the relationship between the entities.

(viii) Confirm that the Prospective Sponsor is a "United States person" within the meaning of Section 7701(a)(30) of the Internal Revenue Code of 1986, as amended.

(ix) Confirm that the Prospective Sponsor has obtained all necessary corporate or internal approvals to perform as Sponsor in accordance with its Sponsor Bid. The Sponsor Bid must also specify any corporate, board, committee, shareholder, regulatory, or other approvals or consents, contingencies, and any other conditions required to perform as the Sponsor pursuant to these Procedures or that might otherwise affect the timing of the Accelerated Final Distribution Election. The Sponsor Bid must also explain any anticipated concerns with respect to securing such approvals or consents and with respect to the satisfaction of such contingencies or conditions.

(x) Identify any other material conditions or contingencies that must be addressed or resolved for the Prospective Sponsor to consummate its role as Sponsor under these Procedures or that are otherwise important to provide a complete understanding of the Sponsor Bid.

C. Evaluation of Bids. Following the Bid Deadline, the Trustee will evaluate all Sponsor Bids and select a single Prospective Sponsor to be the Sponsor. In selecting the Sponsor, the Trustee will balance, among other factors, the key goals of providing the highest rate of return to the Electing Claimants and executing the Accelerated Final Distribution Election in accordance with these Procedures without material modification (including considering the Sponsor's financial ability to meet its obligations under its Sponsor Bid and these Procedures). The Trustee in his sole discretion may evaluate the terms and conditions of any Sponsor Bid and reject any Sponsor Bid from further consideration without specifying any reasons therefore, including in the event of the receipt of identical Sponsor Bids. The Trustee may choose to not select any Sponsor Bid and cancel the Accelerated Final Distribution Election for any reason. The Trustee and his professionals shall have no liability to any Prospective Sponsor as a result of the rejection of any Sponsor Bid or the acceptance of any other or no Sponsor Bids. The Trustee is not required to consider bids not submitted in accordance with these Procedures. The Trustee will maintain the confidentiality of the identity of all Prospective Sponsors that are not selected as the Sponsor.

D. Topping Bids. The Trustee shall provide Prospective Sponsors the opportunity to provide topping bids as set forth in this section I(D).

(i) Promptly after the Trustee has selected a Sponsor, the Trustee shall notify each Prospective Sponsor whether or not it has been selected as the Sponsor and provide to the Prospective Sponsors: (a) the Rate proposed by the selected Sponsor; and (b) a summary of all material modifications (if any) proposed by the selected Sponsor to these Procedures, the Ancillary Documents, and/or the Election Order.

(ii) Each rejected Prospective Sponsor shall be permitted to re-submit its Sponsor Bid within two business days of receipt of the Trustee's notice pursuant to this section I(D) (each, a "Topping Sponsor Bid").

(iii) The Trustee may evaluate the Topping Sponsor Bids pursuant to section I(C) and may select a different Sponsor. The Trustee is not required to select a different Sponsor.

(iv) If the Trustee selects a different Sponsor, the previously-selected Sponsor is permitted to respond with a higher Rate within one business day of notice from the Trustee of the newly-selected Sponsor's Rate.

(v) The Trustee is not required to provide Prospective Sponsors the opportunity to submit more than two Sponsor Bids (i.e., not more than the initial Sponsor Bid and the Topping Sponsor Bid).

E. Deposit.

(i) Promptly upon notification from the Trustee that it has been selected as the Sponsor following the topping procedures described in section I(D), the selected Sponsor shall submit to the Trustee by wire transfer of immediately available funds a cash deposit in the amount of ten percent (10%) of the Sponsor Ceiling Amount (the "Deposit"). The Trustee may, at his election, waive the requirement of this section I(E)(i).

(ii) The Deposit shall not be considered LBI estate property except pursuant to section IV(C)(i)(b). Interest, if any, that accrues on the Deposit shall become property of the LBI estate and not returnable or applicable as set forth in this section I(E).

(iii) The Deposit shall be applied to the Sponsor Payment (as defined in section V(C)). If the Sponsor fails to consummate the Accelerated Final Distribution Election as contemplated by its Sponsor Bid, the Trustee will not have any obligation to return the Deposit. The Deposit may be retained by the Trustee as liquidated damages, and the Trustee shall have any and all rights, remedies, or causes of actions that may be available to the Trustee. Nothing in these Procedures shall limit all available remedies of the Trustee against

a defaulting Sponsor, including with respect to specific performance.

F. Expenses. No Prospective Sponsor (nor the selected Sponsor) shall become entitled for any reason to be reimbursed by the Trustee for any costs or expenses incurred in connection with its submitting a Sponsor Bid or a Topping Sponsor Bid, performing as the Sponsor, or for any other reason.

G. Election Agent. Epiq Corporate Restructuring LLC d/b/a Epiq Bankruptcy Solutions shall serve as the Trustee's agent (the "Election Agent") for purposes of effectuating the Accelerated Final Distribution Election, performing certain functions with the Trustee's oversight as set forth in these Procedures, the Ancillary Documents, and as otherwise requested by the Trustee. The Sponsor acknowledges this appointment and releases the Election Agent as provided for in the Procedures Order.

II. Supplemental Notice

A. Following the Trustee's selection of the Sponsor and not less than five business days prior to the Election Hearing (as defined in section II(B)(i)), the Trustee shall file with the Court a supplemental notice providing the following information (the "Supplemental Notice"):

(i) The identity of the Sponsor;

(ii) The Rate committed to by the Sponsor;

(iii) Any additional documents to be submitted to holders of Eligible Claims in support of the Accelerated Final Distribution Election or as may be determined by the Trustee or directed by the Court;

(iv) A summary of changes to these Procedures proposed by the Sponsor and agreed to by the Trustee (if any) or otherwise necessary in the Trustee's judgment, including comparison documents showing any changes to these Procedures, the Ancillary Documents, or the proposed Election Order; and

(v) A summary of the bidding process that led to the selection of the Sponsor including at least: (a) the number of parties with whom the Trustee was in contact regarding participation as the Sponsor; (b) the number of Sponsor Bids received, (c) the range of Rates proposed in the received Sponsor Bids, and (d) the nature of changes proposed (if any) to these Procedures and the Ancillary Documents.

B. Election Order Hearing

(i) A hearing to consider entry of an order, approving, among other things, the party selected by the Trustee as Sponsor and the Rate proposed by such Sponsor (the "Election Order"), shall be held on

June [__], 2018 at [__:__] _.m. (Prevailing Eastern Time) (the "Election Hearing").

(ii) Objections, if any, to the terms of the proposed Election Order shall: (a) be in writing; (b) state the name and address of the objecting party and nature of the claim or interest of such party; (c) state with particularity the legal and factual bases of such objection; (d) conform to the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules; (e) be filed with the Bankruptcy Court, together with proof of service, electronically, in accordance with General Order M-399, by registered users of the Court's Electronic Case Filing System, and by all other parties in interest, on a 3.5 inch disk, compact disk, or flash drive, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format no later than **June [__], 2018 at 4:00 p.m. (Prevailing Eastern Time)**; and (f) be served on (1) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York 10004, Attn: Christopher K. Kiplok, Esq. (chris.kiplok@hugheshubbard.com) and Anson B. Frelinghuysen, Esq. (anson.frelinghuysen@hugheshubbard.com); and (2) the Securities Investor Protection Corporation, 1667 K Street, N.W., Suite 1000, Washington, District of Columbia 20006-1620, Attn: Kenneth J. Caputo, Esq., with a courtesy copy to the chambers of the Honorable Shelley C. Chapman, United States Bankruptcy Court, Courtroom 623, One Bowling Green, New York, New York, 10004.

C. Notice Procedure

(i) Following entry by the Court of the proposed Procedures Order, the Trustee shall cause such Order to be served: (a) on the Master Service List in accordance with the Amended Case Management Order (ECF No. 3466) and (b) on all holders of LBI general unsecured claims by overnight delivery.

(ii) Subsequent to filing the Supplemental Notice, the Trustee shall cause such Supplemental Notice to be served: (a) on the Master Service List in accordance with the Amended Case Management Order (ECF No. 3466) and (b) on all Record Date holders of the Eligible Claims by overnight delivery.

(iii) Subsequent to entry by the Court of the proposed Election Order, the Trustee shall cause the Election Order to be served: (a) on the Master Service List in accordance with the Amended Case Management Order (ECF No. 3466) and (b) within the Solicitation Package to be distributed as set forth in section III.

III. Solicitation of Participants & Election Process

A. Solicitation of Electing Claimant Participation. Not more than five business days following entry of the Election Order, the Trustee shall serve on each Eligible Claimant the following materials by overnight delivery (collectively, the "Solicitation Package"):

(i) A notice, substantially in the form of Exhibit 2 to the Procedures Order, describing the Accelerated Final Distribution Election and providing instructions for participation (the "Notice");

(ii) The Procedures Order (including these Procedures but not the form Ancillary Documents);

(iii) The Election Order;

(iv) An election, assignment, and release, substantially in the form of Exhibit 3 to the Procedures Order, that must be executed and returned to the Election Agent with respect to each claim that is electing to participate in the Accelerated Final Distribution Election (the "Election, Assignment, and Release," and together with the Notice, the "Ancillary Documents"); and

(v) Such other materials as the Court may direct.

B. Election Deadline. The deadline to participate in the Accelerated Distribution Election is the date that is forty-five days after the mailing date of the Solicitation Packages (the "Election Deadline").

C. Eligible Claims. The following limitations apply to the Accelerated Final Distribution Election.

(i) Only claims on Exhibit 4 to the Procedures Order may be submitted to participate in the Accelerated Final Distribution Election (each, an "Eligible Claim," and the holder, an "Eligible Claimant").

(ii) Any Electing Claimant must be the owner of such Eligible Claim on the Record Date and must continue to be the owner of such claim on the Election Deadline. The LBI General Creditor Claims Register, available on the Trustee's website at www.lehmantrustee.com, is determinative of claim ownership.

D. Election Process

(i) To participate in the Accelerated Final Distribution Election, an Eligible Claimant must return the Election, Assignment, and Release by completing it electronically on the Trustee's website at www.lehmantrustee.com, by emailing it to LBIelection@epiqglobal.com, by mailing an executed copy using

the pre-addressed, prepaid envelope enclosed in the Solicitation Package, or by mailing an executed copy via overnight delivery or courier service to the address provided in the Notice. The submission must be postmarked or submitted electronically on or by the Election Deadline to be deemed timely.

(ii) The Trustee will not accept any negotiation of, or amendment to, the Election, Assignment, and Release.

(iii) The Trustee, in consultation with the Sponsor, may consider, but is not obligated to accept, Election, Assignment, and Release submissions postmarked or electronically submitted after the Election Deadline.

(iv) An Eligible Claim, with respect to which a validly executed (as determined by the Trustee) Election, Assignment, and Release is submitted, shall be deemed an "Electing Claim" and the party submitting an Electing Claim, an "Electing Claimant."

(v) Each Electing Claim is entitled to a payment equal to the product of the allowed unsecured amount of such Electing Claim multiplied by the Rate (the "Accelerated Payment").

(vi) The terms of the Election, Assignment, and Release are binding and irrevocable upon submission as to the Electing Claim and the Electing Claimant.

(vii) The Trustee may, but is not required to, work with any holder of an Eligible Claim to cure any deficiencies in a submitted Election, Assignment, and Release.

(viii) The Trustee shall (a) have the discretion to determine whether submitted Election, Assignment, and Releases are valid pursuant to these Procedures and (b) have no obligation to notify Eligible Claimants of the validity or invalidity of any Election, Assignment, and Releases at any time.

IV. Disbursement of Accelerated Payments

A. Disbursement of Accelerated Payments. Within forty-five days following the Election Deadline, the Trustee, acting on behalf of and without liability to the Sponsor for this limited purpose, shall disburse, via check or wire, in his discretion, to each Electing Claimant, the Accelerated Payment associated with each Election Claim. Nothing in these Procedures shall impair the right of the Trustee and the Electing Agent to take all actions necessary to comply with applicable withholding and reporting requirements and to deduct any federal, state, or local withholding taxes from the disbursement of the Accelerated Payment, as may be required. Any amounts withheld pursuant to the preceding sentence shall be deemed to have been disbursed to and received by the applicable Electing Claimant.

B. Receipt of Sponsor Payment. Disbursements of Accelerated Payments will be subject to the Trustee's receipt of the Sponsor Payment from the Sponsor. The cash comprising the Sponsor Payment remains property of the Sponsor until it has been received by the Electing Claimants and is not the property of the LBI estate at any point (except as provided for in section IV(C)(i)(b)). In no case will disbursements of Accelerated Payments be made from funds of the LBI estate. The Sponsor Payment, to the extent it is within the control of the Trustee, will be segregated from, not commingled with, the LBI estate's funds or any other funds managed by the Trustee.

C. Application of Distribution Procedures Order to Electing Claims. The Distribution Procedures Order (ECF No. 13039) and its provisions for the noticing and subsequent expungement of claims shall be generally effective with respect to the Electing Claims and the disbursement of the Accelerated Payments. Without limitation, specific applications include:

(i) If an Accelerated Payment has not been collected by the Electing Claimant, then (a) the Election, Assignment, and Release shall remain effective in all respects, and (b) all rights to payment of the Accelerated Payment (subsequent to the noticing provisions of the Distributions Procedures Order) shall be deemed waived and become property of the LBI estate without any right to recovery by the Electing Claimant (against the Trustee or the Sponsor) or the Sponsor (against the Trustee), *provided however* that nothing in this subsection shall limit Sponsor's right to receive any future interim or final distributions; and

(ii) If an Electing Claimant fails to collect its sixth interim distribution or its claim is otherwise subject to expungement pursuant to the Distribution Procedures Order and its noticing provisions, then (a) all rights to the payment of the sixth interim distribution to such claimant shall be deemed waived with the proceeds thereof reverting to the LBI estate, and (b) the claim shall continue as an allowed claim assigned to the Sponsor as provided for in the Election, Assignment, and Release, and (c) the Sponsor shall have no right to such waived distribution, *provided however* that nothing in this subsection shall limit Sponsor's right to receive any future interim or final distributions.

D. Notices Regarding Electing Claims

(i) Within thirty days following the Election Deadline, the Trustee will file on the docket of this case a notice identifying all Electing Claims (the "Notice of Electing Claimants") and concurrently pay any Court fees associated with transferring claims.

(ii) From time to time and not less than once per month, the Trustee will provide the Sponsor with a report regarding the confirmed receipt of the Accelerated Payments. The Trustee is not required to provide to

the Sponsor any other information or reports regarding effectuation of the Accelerated Final Distribution Election.

(iii) Reasonably promptly following his determination that all Electing Claims have either received their Accelerated Payment or have been deemed to have waived their right to receive such Accelerated Payment, the Trustee shall file on the docket of this case a notice providing confirmation that all Accelerated Payments have either been received by the Electing Claimants or have been waived pursuant to section IV(C)(i).

V. Obligations of the Sponsor

A. Request to Disburse. The Trustee, or the Election Agent at the Trustee's instruction, will disburse the Accelerated Payments to the Electing Claimants pursuant to section IV(A) at the request of and on behalf of the Sponsor. As provided in the Procedures Order and without limiting the language therein, the Trustee shall not incur any liability to the Sponsor with respect to any actions taken on behalf of the Sponsor for the limited purpose of disbursing the Accelerated Payments.

B. Trading Restriction. The Sponsor may not, between the date on which it is advised by the Trustee that it has been selected as the Sponsor pursuant to section I and the Election Deadline, purchase a claim from an Eligible Claimant except pursuant to the Accelerated Final Distribution Election.

C. Accelerated Final Distribution Funding. Upon three days' written notice from the Trustee and no later than forty-five days subsequent to the Election Deadline, the Sponsor shall remit or transfer to the Trustee U.S. Dollars in the amount necessary to fully fund Accelerated Payments to all Electing Claimants (the "Sponsor Payment"). The Sponsor Payment will be calculated as the product of (a) the sum of the allowed unsecured amounts of all Electing Claims multiplied by (b) the Rate. The Sponsor Payment cannot exceed the product of (y) the sum of the allowed unsecured amount of all Eligible Claims multiplied by (z) the Rate (the "Sponsor Ceiling Amount").

D. Cooperation with the Trustee. The Sponsor will reasonably cooperate with the Trustee as necessary for the effectuation of the Accelerated Final Distribution Election.

VI. Termination

A. Termination Right. At any time before the Sponsor Payment is funded, the Trustee may, in his sole and absolute discretion, terminate the Accelerated Final Distribution Election in full or with respect to certain Eligible Claims.

B. Effect on Electing Claims. In the event the Trustee exercises his right to terminate, (i) any Election, Assignment, and Release submitted by an Electing Claimant with respect to an Electing Claim for which the Accelerated Final Distribution Election is terminated shall automatically terminate and neither the Electing Claimant nor the Trustee shall have any further rights or obligations under the Election, Assignment, and Release and (ii) such Electing Claimant

shall have the same interests, rights, entitlements, and claims in respect of the Electing Claim as if the Accelerated Final Distribution Election had never occurred.

EXHIBIT 2

James W. Giddens
Trustee for the SIPA Liquidation of Lehman Brothers Inc.
c/o Epiq Bankruptcy Solutions, LLC
777 Third Avenue, 12th Floor
New York, New York 10017

***In re* Lehman Brothers Inc.**
Case No. 08-01420 (SCC) SIPA

NOTICE OF OPPORTUNITY TO PARTICIPATE IN THE ACCELERATED FINAL DISTRIBUTION ELECTION

THIS NOTICE MAY AFFECT YOUR RIGHTS. PLEASE REVIEW IT CAREFULLY.

IF YOU WISH TO PARTICIPATE AND RECEIVE AN ACCELERATED PAYMENT, YOU MUST RESPOND BY AUGUST [16], 2018.[1]

Dear Sir or Madam,

You have received this notice (the "Notice") because you are the holder of a Lehman Brothers Inc. ("LBI") allowed general unsecured claim eligible to participate in the Accelerated Final Distribution Election. The United States Bankruptcy Court for the Southern District of New York (the "Court") has approved the Accelerated Final Distribution Election and the solicitation of your participation. The enclosed Procedures provide further information regarding this process. **Your participation in the Accelerated Final Distribution Election is voluntary. The Trustee takes no position as to whether you should participate and does not opine as to whether your participation in this process will result in a payment that is the same, greater, or less than the amount you would receive through a final distribution from the estate if you do not participate.**

The Procedures provide that you may participate in the Accelerated Final Distribution Election by transferring and assigning your claim to [name of sponsor] (the "Sponsor") in exchange for cash to be paid by the Sponsor equal to [X.XX]% of the amount of your allowed general unsecured claim. The Trustee and the Electing Agent are entitled to deduct any federal, state, or local withholding taxes from such payment and may do so as required. By participating in the Accelerated Final Distribution Election, you choose to forgo any and all future distributions on your claim (other than the Accelerated Payment), will no longer be a general unsecured creditor of the LBI estate, and will provide a release with respect to your claim and the Accelerated Final Distribution Election.

The Accelerated Final Distribution Election is designed to provide you with an opportunity to immediately monetize the remaining value of your claim and forever exit the LBI liquidation and distribution process. The timetable for a future interim or final distribution from the LBI estate

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1. [Note to Court: The Election Deadline will be calculated as the date falling forty-five days after the mailing date of the Solicitation Packages.]

is dependent on the outcome of appellate litigation. The outcome of remaining appellate proceedings remain uncertain and it may take many months for the appellate courts to issue decisions in such proceedings.

This Notice and its enclosed materials, as well as the Trustee's Eighteenth Interim Report, which provides information on the LBI liquidation as of March 31, 2018, are available upon request by contacting the Trustee's representatives by phone at (866) 841-7868, by email at lbiquestions@epiqglobal.com, by mail at the address on the first page of this notice, or by visiting the Trustee's website at www.lehmantrustee.com.

The content of this Notice and each of its enclosures have been approved by the Court to be sent to you. The enclosures are: (a) the *Procedures Order*—including the procedures for the Accelerated Final Distribution Election, attached as Exhibit 1 thereto; (b) the *Election Order*; (c) the Election, Assignment, and Release populated with your claim information; and (d) such other materials as required by the Court.

If you wish to participate in the Accelerated Final Distribution Election, you must execute and return the enclosed Election, Assignment, and Release by August [16], 2018 (the "Election Deadline"). You may participate in the Accelerated Final Distribution Election in one of the following ways:

- By completing the Election, Assignment, and Release electronically on the Trustee's website at www.lehmantrustee.com;
- By emailing an executed copy of the Election, Assignment, and Release to LBIelection@epiqglobal.com;
- By mailing an executed copy of the Election, Assignment, and Release using the pre-addressed, prepaid postage envelope enclosed in the Solicitation Package;
- By overnight delivery or courier service delivery to: Epiq Bankruptcy Solutions, LLC, Attn: Lehman Brothers, Inc., Election Form Processing, 777 Third Avenue, 12th Floor, New York, New York 10017.

Your submission must be postmarked or electronically submitted by the Election Deadline to be deemed timely. You should read the documents enclosed with this Notice carefully. If you do not have an attorney in this case, you may wish to consult one before electing to participate in the Accelerated Final Distribution Election. If you have any questions about the Accelerated Final Distribution Election, please to contact the Trustee's representatives through any of the means described above.

Dated: New York, New York
July [__], 2018

EXHIBIT 3

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

ELECTION, ASSIGNMENT, AND RELEASE[1]

This Election, Assignment, and Release is executed by [prepopulated] (the "Claimant") with regard to Lehman Brothers Inc. general unsecured creditor claim number [prepopulated] (the "Claim"), which has an allowed unsecured amount of $[prepopulated]. The Procedures (as defined herein) are incorporated by reference and made part of this Election, Assignment, and Release as if set forth herein in full, but in the event of any inconsistency between the Procedures and this Election, Assignment, and Release, the terms of this Election, Assignment, and Release shall govern.

RECITALS

A. WHEREAS, the Bankruptcy Court for the Southern District of New York (the "Court") entered the *Procedures Order* (ECF No. [____]) on [date], thereby approving the procedures set forth in Exhibit 1 thereto (the "Procedures")[2] and the form of this Election, Assignment, and Release;

B. WHEREAS, the Court entered the *Election Order* (ECF No. [____]) on [date], authorizing the Trustee to proceed with the Accelerated Final Distribution Election; and

C. WHEREAS, the Claimant desires to avail itself of the Accelerated Final Distribution Election and receive the Accelerated Payment in the amount of $[prepopulated] in consideration of Claimant's rights, title, and interests in, to and under, or arising out of, in connection with or related to the Claim.

TERMS

1. Election

1. [Note to Court: Each Election, Assignment, and Release to be mailed by the Trustee will be pre-populated with the Claimant Name, the Claim Number, and the Allowed Amount.]

2. Defined terms used but not defined herein shall have the meaning ascribed to them in Procedures.

A. Participation. The Claimant hereby elects to participate in the Accelerated Final Distribution Election as approved by the Court and, accordingly, assigns the Claim to the Sponsor as described in section 2 herein and releases the Released Persons as described in section 3 herein.

B. Warranties. The Claimant represents and warrants that it:

i. Will participate in the Accelerated Final Distribution Election pursuant to the terms and conditions set forth herein and in the Procedures, all relevant materials regarding which—specifically the materials in the Solicitation package—the Claimant has received and reviewed;

ii. Is timely submitting this executed Election, Assignment, and Release by submitting it electronically or returning it postmarked on or before **August [16], 2018**;

iii. Acknowledges the sufficiency of the Accelerated Payment as consideration for the assignment of its Claim and provision of the releases contained herein;

iv. Was the sole legal and beneficial owner of the Claim on the Record Date of June 30, 2018 and is the owner of the Claim at the date that it is executing this Election, Assignment, and Release;

v. Acknowledges that if it assigns the Claim to another party subsequent to executing this Election, Assignment, and Release, this Election, Assignment, and Release may be deemed invalid by the Trustee, and the Claimant may waive its right to participate in the Accelerated Final Distribution Election as a result thereof;

vi. Acknowledges that the assignment and transfer of the Claim to the Sponsor will be deemed effective upon the Trustee's filing of the Notice of Electing Claimants on the docket of this proceeding, as provided for in the Accelerated Final Distribution Procedures;

vii. Acknowledges that by participating in the Accelerated Final Distribution Election, it will forgo any and all future distributions (except the Accelerated Payment) on the Claim and will no longer be a general unsecured creditor of the LBI estate;

viii. Is aware of no liens or judgments against the Claim, and acknowledges and agrees that, to the extent that the Claim may be subject to any liens or judgments, delivery of the Accelerated Payment will be subject to any such liens or judgments; and

ix. Acknowledges that it has adequate information concerning the LBI estate to make an informed decision regarding its participation in the Accelerated Final Distribution Election and has independently and without reliance on any Released Person

(as defined herein) made its own decision to participate in the Accelerated Final Distribution Election;

x. Acknowledges and agrees that the Trustee may provide relevant tax information of the Electing Claimant to the Sponsor, as necessary, for purposes of effectuating the transfer of the Claim;

xi. Acknowledges and agrees that the Trustee and the Electing Agent are authorized to take all actions necessary to comply with applicable tax withholding and reporting requirements and shall be entitled to deduct any federal, state, or local withholding taxes from the disbursement of the Accelerated Payment as necessary. Any amounts withheld pursuant to the preceding sentence shall be deemed to have been distributed to and received by the Claimant;

xii. Acknowledges that none of the Released Parties (as defined herein) make any representation as to whether any payment made to, or amount received by, Claimant pursuant to the Accelerated Final Distribution Election in relation to the Claim will be the same, greater or less than any amount Claimant would or may have otherwise received in respect of such Claim had Claimant not participated in the Accelerated Final Distribution Election, whether on the judicial or consensual resolution of the SIPA proceedings or otherwise;

xiii. Acknowledges that, at any time prior to paying the Accelerated Payment, the Trustee may, in his sole and absolute discretion, terminate the Accelerated Final Distribution Election in respect of the Claim; and

xiv. Authorizes the undersigned with the full power and authority to participate the Claim in the Accelerated Final Distribution Election and execute this Election, Assignment, and Release.

2. Assignment

A. Assignment. The Claimant hereby irrevocably assigns and transfers to the Sponsor the Claim and all rights, including any and all claims and causes of action and any proceeds derived therefrom, that the Claimant may have against any party, arising out of or relating to the Claim, excluding distributions made by the Trustee before the date of this Election, Assignment and Release; and

B. Transfer. The Claimant hereby authorizes the Trustee to reflect the assignment of the Claim as a transfer on the register of LBI general unsecured claims pursuant to this Election, Assignment, and Release and the Procedures.

3. Release

By executing this Election, Assignment, and Release, the Claimant, on behalf of his, her, or their heirs, successors, and assigns, unconditionally and irrevocably releases and forever discharges the Sponsor and its agents, employees, officers, directors, professionals, successors and

assigns; the Trustee and his agents, employees, professionals, successors and assigns; the Securities Investor Protection Corporation and its agents, employees, officers, directors, professionals, successors and assigns; the Election Agent and all of its agents, employees, officers, professionals, successors and assigns; and the LBI estate (all of the foregoing, collectively, the "Released Persons") of and from any and all claims or causes of action arising out of or relating to the Claim, the circumstances that gave rise to the Claim, and any other transactions or dealings with LBI or any entity or other person affiliated with LBI relating to the Claim, which the Claimant now has, or hereafter can, shall, or may have, for or by any reason of any cause, matter, or thing whatsoever, prior to and including the date of execution hereof. Claimant agrees that in the event it receives any distributions with respect to the Claim other than the Accelerated Payment after the date of this Election, Assignment, and Release, such distributions shall be promptly returned to the Trustee.

The terms set forth in this Election, Assignment, and Release are hereby agreed to as set forth above.

Claim Number: [prepopulated]

By: _____

Name:

Title: Authorized Signatory

EXHIBIT 4

Schedule of Eligible Claims

Claim No.	Claimant Name
2	THOMPSON PLUMB BOND FUND
23	STRADLING YOCCA CARLSON & RAUTH
72	HOWREY LLP
74	CASEY CIKLIN LUBITZ MARTENS & O'CONNELL
75	LIQUIDITY SOLUTIONS, INC.
82	SONTAG, LAUREN
129	CHARNEY, MR. LEON
137	ATLANTIC FORMS AND SYSTEMS, INC.
167	UNIMAC FINANCIAL
195	TOBEY, EDWARD D.
246	MILLER ADVERTISING AGENCY, INC.
259	SOLID COLOR, INC
276	SALM, MARY JANE
277	SALM, ANDREW AND MARY J.
285	TEXAS PUBLIC POWER ASSOCIATION
310	DENNIS, MICHAEL
311	WENNING, KATHERINE
312	WENNING, KATHERINE & DENNIS, MICHAEL
320	MUSSER, PHILIP A.
340	BERNARD & VALERIE BEAL
349	AVSTAR AVIATION LTD
360	FLEISCHER, GLORIA
361	FLEISCHER, GLORIA
362	FLEISCHER, HENRY
363	FLEISCHER, HENRY
474	SDS FINANCIAL TECHNOLOGIES
477	LEXCEL PARTNERS
479	JACKSON LEWIS, LLP
631	TANNOR PARTNERS CREDIT FUND, LP
673	LIQUIDITY SOLUTIONS, INC.
719	WEST VIRGINIA INVESTMENT MANAGEMENT BOARD
724	JANNEY MONTGOMERY SCOTT LLC
754	NN LIFE INSURANCE COMPANY LTD
781	DGWB, INC.
787	CLAIMS RECOVERY GROUP LLC
897	VONWIN CAPITAL MANAGEMENT, LP
906	PAUL, HASTINGS, JANOFSKY & WALKER LLP
965	STEINBERG, LOUIS A.
998	GIANNI ORIGONI GRIPPO CAPPELLI & PARTNERS
1063	PIPER JAFFRAY & CO.
1083	PIONEER FUNDING GROUP II, LLC
1092	CORT TRADE SHOW FURNISHINGS
1106	ANWORTH MORTGAGE ASSET CORP
1108	VONWIN CAPITAL MANAGEMENT, LP
1109	JANNEY MONTGOMERY SCOTT LLC
1146	UNIVERSITY OF COLORADO FOUNDATION
1149	EXECTRANSPORT INC.
1164	OPPENHEIMER & CO., INC.
1183	STARKEY AND HENRICKS

Claim No.	Claimant Name
1239	MORLEY, JAMES T. JR
1283	HP INC
1337	STIFEL NICOLAUS & CO. INC.
1339	V. SUAREZ & COMPANY INC
1340	TANNOR PARTNERS CREDIT FUND, LP
1411	UNIVERSITY OF IOWA
1413	REAMS ASSET MGMT CO
1414	REAMS PARK
1415	REAMS PRIAC
1416	THE ROTARY FOUNDATION
1419	REAMS/SEATTLE CITY EMP RETIRE
1420	REAMS ASSET MGMT CO
1421	REAMS/SOUTHERN CALIFORNIA ROCK
1425	REAMS ASSET MGMT CO
1426	REAMS ASSET MGMT. CO.
1428	REAMS/VENTURA COUNTY ERA
1429	REAMS/CITY OF MILWAUKEE RETIRE
1432	CITY OF MONTGOMERY ALABAMA EMPLOYEES' RETIREMENT SYSTEM
1433	REAMS OAK
1434	REAMS/OK TOBACCO
1435	REAMS/OMAHA PUBLIC POWER
1436	REAMS/ILWU/PMA
1437	REAMS/INDIANA PERF
1438	REAMS ASSET MGMT CO
1439	REAMS FB
1443	REAMS HCKC
1444	REAMS IBEW8
1445	REAMS CARP
1446	CATHOLIC UNITED INVESTMENT TRUST
1449	REAMS ASSET MGMT CO
1450	REAMS ASSET MANAGEMENT CO
1451	CATHOLIC UNITED INVESTMENT TRUST
1452	PARK EMPLOYEES' AND RETIREMENT BOARD
1453	CHILDREN'S HOSPITAL OF PHILADELPHIA
1454	REAMS ASSET MGMT CO
1456	REAMS BCR
1457	REAMS ASSET MGMT CO
1458	REAMS/BUILDING TRADES UNITED
1459	REAMS OCLS
1460	STATE UNIVERSITY OF IOWA
1461	REAMS ASSET MGMT CO
1463	MUNICIPAL EMPLOYEES RETIREMENT SYSTEM OF MICHIGAN
1464	MATHER FOUNDATION: CORE PLUS
1465	ALPHA NATURAL RESOURCES, INC.
1466	LOUISIANA CARPENTERS REGIONAL COUNCIL PENSION TRUST FUND
1467	LABORATORY CORP AMERICA
1468	REAMS ASSET MGMT COMPANY
1477	MITSUBISHI UFJ SECURITIES INTERNATIONAL PLC
1482	EHRLICH, YONATHAN AND
1489	YOUNG CLEMENT RIVERS LLP
1511	MONTROSE SECURITIES INTERNATIONAL

Claim No.	Claimant Name
1581	WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC
1582	LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM (LSERS)
1591	WESTERN ASSET US CORE BOND, LLC
1626	CLAYTON SERVICES, LLC.
1684	VONWIN CAPITAL MANAGEMENT, LP
1689	JOHNSON RICE & CO LLC
1808	THE SAN DIEGO FOUNDATION
1849	UBS (UK) PENSION AND LIFE ASSURANCE SCHEME
1850	IRVING S. GILMORE FOUNDATION
1896	BEXAR COUNTY
1919	VONWIN CAPITAL MANAGEMENT, L.P.
1961	GLOBAL CROSSING ESTATE REPRESENTATIVE, THE
1977	JEFFERIES LLC
1981	SHRINERS HOSPITALS FOR CHILDREN
1993	OLIFANT FUND, LTD.
2021	FTN FINANCIAL CAPITAL MARKETS
2022	FTN FINANCIAL CAPITAL MARKETS
2023	FTN FINANCIAL CAPITAL MARKETS
2035	CANCER RESEARCH FUND OF THE
2039	PRINCIPAL VARIABLE CONTRACTS FUND, INC.
2040	PRINCIPAL FUNDS, INC.
2041	PRINCIPAL FUNDS, INC.
2042	PRINCIPAL LIFE INSURANCE COMPANY
2043	PRINCIPAL LIFE INSURANCE COMPANY
2053	PUTNAM INCOME FUND
2070	PUTNAM AMERICAN GOVERNMENT INCOME FUND
2082	NOMURA BLACKROCK US BOND OPEN MOTHER FUND
2083	ALASKA ELECTRICAL RETIREMENT PLAN
2085	INGERSOLL-RAND COMPANY COLLECTIVE TRUST FUND
2089	HALLIBURTON COMPANY EMPLOYEE BENEFIT MASTER TRUST
2090	UTAH RETIREMENT SYSTEMS
2091	HALLIBURTON COMPANY EMPLOYEE BENEFIT MASTER TRUST
2096	VONWIN CAPITAL MANAGEMENT, LP
2099	DEVELOPERS RESEARCH, INC.
2131	LIQUIDITY SOLUTIONS, INC.
2136	FEURY IMAGE GROUP
2138	PENSON TECHNOLOGIES LLC
2158	WINSTON & STRAWN LLP
2160	BOUEF LIMITED
2162	LILITH VENTURES LTD
2202	PUTNAM PREMIER INCOME TRUST
2203	CALIFORNIA WELLNESS FOUNDATION, THE
2205	DELAWARE INVESTMENT ADVISERS, DELAWARE CAPITAL MANAGEMENT,
2235	PENSION PLAN OF CONSTELLATION ENERGY GROUP, INC.
2238	NITTAN CAPITAL ASIA LIMITED
2244	EXPORT - IMPORT BANK OF CHINA, THE
2255	SCHRODER ABSOLUTE RETURN BOND FUND
2256	JOY GLOBAL INDUSTRIES PENSION SCHEME
2257	KINGFISHER PENSION SCHEME
2264	PUTNAM U.S. GOVERNMENT INCOME TRUST
2276	PENSION PLAN OF THE SEGAL COMPANY

Claim No.	Claimant Name
2283	BILL & MELINDA GATES FOUNDATION TRUST
2285	GEORGE PUTNAM FUND OF BOSTON, THE
2287	PUTNAM DIVERSIFIED INCOME TRUST
2289	SCHRODER INTERNATIONAL SELECTION FUND STRATEGIC BOND
2291	SCHRODER SERIES TRUST - TOTAL RETURN FIXED INCOME FUND
2292	SCHRODER INTERNATIONAL SELECTION FUND ABSOLUTE RETURN BOND
2307	MAPLES AND CALDER
2313	PUTNAM GLOBAL INCOME TRUST (FKA PUTNAM GLOBAL GOVERNMENTAL INCOME TRST
2316	PUTNAM ASSET ALLOCATION FUNDS - BALANCED PORTFOLIO
2319	PLUMBERS AND PIPEFITTERS NATIONAL PENSION FUND
2322	SCHRODER INSTITUTIONAL INTERNATIONAL BOND FUND
2334	PUTNAM VARIABLE TRUST - PUTNAM VT GLOBAL ASSET ALLOCATION FUND
2336	BEACH PROPERTY LLC
2350	PICKHOLZ, JEROME W.
2351	PUTNAM VARIABLE TRUST - PUTNAM VT AMERICAN GOVERNMENT INCOME FUND
2352	PUTNAM VARIABLE TRUST - PUTNAM VT DIVERSIFIED INCOME FUND
2354	SCHRODER INTERNATIONAL SELECTION FUND GLOBAL BOND
2356	SCHRODER INTERNATIONAL SELECTION FUND US DOLLAR BOND
2358	PUTNAM VARIABLE TRUST - PUTNAM VT INCOME FUND
2360	PUTNAM ASSET ALLOCATION FUNDS - CONSERVATIVE PORTFOLIO
2362	SCHRODER SERIES TRUST - SCHRODER STRATEGIC BOND FUND
2398	RIVERSOURCE DIVIDEND OPPORTUNITY FUND
2400	RIVERSOURCE PARTNERS FUNDAMENTAL VALUE FUND
2402	FUND 2183 FTIF FRANKLIN MUTUAL GLOBAL DISCOVERY FUND
2403	FUND 4684 FRANKLIN MUTUAL GLOBAL DISCOVERY FUND
2404	FUND 666 FRANKLIN MUTUAL FINANCIAL SERVICES FUND
2405	FUND 4845 FTVIP MUTUAL DISCOVERY
2407	FRANKLIN MUTUAL GLOBAL DISCOVERY FUND
2416	FUND 11914 FTIF FRANKLIN TEMPLETON GLOBAL FUNDAMENTAL STRATEGIES FUND
2418	LVIP UBS GLOBAL ASSET ALLOCATION FUND
2441	NATIONAL BANK OF SERBIA
2442	TI GROUP AUTOMOTIVE SYSTEMS LLC RETIREMENT PLAN
2445	METROPOLITAN SERIES FUND, INC.
2446	BAYER CORPORATION MASTER TRUST
2447	SHERWIN-WILLIAMS COMPANY COLLECTIVE INVESTMENT TRUST,THE
2449	KNIGHT-RIDDER INC. MASTER RETIREMENT TRUST
2460	SWIRE GROUP UNITISED TRUST
2463	GENERAL MOTORS INVESTMENT MANAGEMENT CORPORATION
2467	ROCHE PRODUCTS PENSION TRUST LIMITED AS TRUSTEE OF THE ROCHE PENSION
2470	REUTERS PENSION FUND LIMITED
2472	IBM UNITED KINGDOM PENSIONS SCHEME
2473	LEGG MASON WESTERN ASSET GLOBAL CORE
2475	LM GLOBAL BOND MOTHER FUND (SDO), C/O WESTERN ASSET MANAGEMENT
2478	LEGG MASON GLOBAL FUNDS PLC- WESTERN ASSET DIVERSIFIED STRATEGIC
2483	XL RE LTD.
2484	WALGREEN PROFIT-SHARING RETIREMENT TRUST
2486	METAL BOX PENSION SCHEME, THE
2492	WESTERN ASSET MANAGEMENT COMPANY
2496	RAILWAYS PENSION TRUSTEE COMPANY LIMITED
2497	SOUTHERN CALIFORNIA IBEW-NECA DEFINED CONTRIBUTION PLAN
2499	AMGEN RETIREMENT AND SAVINGS PLAN

Claim No.	Claimant Name
2509	BURLINGTON NORTHERN SANTA FE RETIREMENT PLAN
2511	DTE ENERGY COMPANY MASTER VEBA TRUST
2513	OHIO POLICE & FIRE PENSION FUND
2517	HAND COMPOSITE EMPLOYEE BENEFIT TRUST
2522	BJC MASTER CUSTODIAL TRUST
2525	RIVERSOURCE PARTNERS SMALL CAP VALUE FUND
2527	WESTERN ASSET CORE BOND FUND
2530	DELAWARE LIFE INSURANCE COMPANY
2532	TIME WARNER INC. MASTER PENSION TRUST
2533	BAKER HUGHES INCORPORATED RETIREMENT PLAN MASTER TRUST
2534	METROPOLITAN SERIES FUND, INC.
2537	DETROIT EDISON RETIREMENT PLANS MASTER TRUST
2539	AMERICAN ELECTRIC POWER RETIREMENT SAVINGS PLAN
2540	LM US BOND CORE PLUS MOTHER FUND
2541	SPARROW HEALTH SYSTEM
2542	LUTHERAN CHURCH MISSOURI SYNOD FOUNDATION
2549	STATE OF CONNECTICUT RETIREMENT PLANS AND TRUST FUNDS
2550	TOWERS PERRIN DEFERRED PROFIT SHARING PLAN
2552	CROWN CORK & SEAL COMPANY, INC. MASTER RETIREMENT TRUST, THE
2557	WESTERN ASSET U.S. ADJUSTABLE RATE INCOME FUND
2559	AXA UK PENSION TRUSTEES CORPORATION
2563	CENTRAL PENNSYLVANIA TEAMSTERS PENSION FUND
2565	SONY MASTER TRUST
2567	IBM RETIREMENT PLAN
2569	BANK OF AMERICA, N.A. CASH BALANCE PLAN
2571	DELAWARE LIFE INSURANCE COMPANY
2572	SEARS 401 (K) SAVINGS PLAN
2574	CANTON DE GENEVE
2583	WELLINGTON LIBOR ALPHA CAYMAN UNIT TRUST
2587	STEAMSHIP MUTUAL TRUST
2588	MERCK & CO. INC. MASTER RETIREMENT TRUST
2589	LOCKHEED MARTIN CORPORATION MASTER RETIREMENT TRUST
2593	SOUTHWEST CARPENTERS PENSION TRUST
2597	ARAB INTERNATIONAL BANK
2624	RIVERSOURCE VARIABLE PORTFOLIO - DIVERSIFIED EQUITY INCOME FUND
2625	RIVERSOURCE PARTNERS INTERNATIONAL SELECT GROWTH FUND
2627	TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
2628	ROMAN CATHOLIC ARCHBISHOP OF BOSTON COLLECTIVE INVESTMENT PARTNERSHIP
2630	SONOMA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
2633	METROPOLITAN LIFE INSURANCE COMPANY
2635	HONEYWELL PENSION TRUSTEES LIMITED
2636	KELLOGG COMPANY MASTER RETIREMENT TRUST
2638	MEDICAL COLLEGE OF WISCONSIN ENDOWMENT FUND
2640	TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
2641	TYCO INTERNATIONAL RETIREMENT SAVINGS AND
2642	PEPSICO UK PENSION PLAN
2644	FIFE COUNCIL PENSION FUND
2645	BBC PENSION SCHEME
2646	VONWIN CAPITAL MANAGEMENT, LP
2648	VIRGINIA COLLEGE SAVINGS PLAN
2649	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Claim No.	Claimant Name
2650	UNITED FOOD & COMMERCIAL WORKERS
2651	RIVERSOURCE STRATEGIC ALLOCATION FUND
2652	THREADNEEDLE VARIABLE PORTFOLIO
2653	RIVERSOURCE PARTNERS SMALL CAP EQUITY FUND
2654	RIVERSOURCE SMALL COMPANY INDEX FUND
2655	RIVERSOURCE PARTNERS VARIABLE PORTFOLIO
2656	RIVERSOURCE DIVERSIFIED EQUITY INCOME FUND
2657	OREGON PUBLIC EMPLOYEES RETIREMENT FUND
2659	INVESCO GROUP TRUST FOR RETIREMENT SAVINGS
2661	BAHRAIN MONETARY AGENCY
2662	WESTERN ASSET GLOBAL HIGH INCOME FUND INC.
2664	TRANSAMERICA FUND ADVISORS
2667	XCEL ENERGY, INC. MASTER TRUST
2671	OKLAHOMA TOBACCO SETTLEMENT ENDOWMENT TRUST FUND
2672	RIVERWOOD INTERNATIONAL CORPORATION MASTER PENSION TRUST
2673	PFIZER, INC. MASTER TRUST
2675	LONDON BOROUGH OF ENFIELD PENSION FUND
2679	ANDERSEN CORPORATION EMPLOYEES'
2684	YMCA RETIREMENT FUND
2688	CONSULTING GROUP CAPITAL MARKET FUNDS
2690	STATE RETIREMENT & PENSION SYSTEM OF MARYLAND
2691	MICHIGAN CATASTROPHIC CLAIMS ASSOCIATION
2693	ALLERGAN, INC. PENSION PLAN
2694	DETROIT EDISON REPRESENTED EMPLOYEE
2697	NATIONWIDE SAVINGS PLAN &
2699	HAMPSHIRE COUNTY COUNCIL AS
2700	ALABAMA PREPAID AFFORDABLE COLLEGE TUITION TRUST FUND
2702	POWYS PENSION FUND
2704	GKN GROUP PENSION SCHEME
2706	SOUTH YORKSHIRE PENSION AUTHORITY
2707	MFC ASSET MANAGEMENT PUBLIC COMPANY LIMITED
2708	LM GLOBAL CORE BOND MOTHER FUND
2709	KELLOGG COMPANY RETIREE EMPLOYEES'
2711	WESTERN ASSET US LIMITED DURATION BOND FUND
2714	GENERAL MOTORS INVESTMENT MANAGEMENT CORPORATION
2716	GMAM GROUP PENSION TRUST I
2719	INVISTA TEXTILES (UK) LMTD PENSION PLAN
2729	SEARS 401 (K) SAVINGS PLAN
2730	WELLINGTON LIMITED DURATION CAYMAN UNIT TRUST
2731	EASTMAN CHEMICAL COMPANY
2733	ILLINOIS MUNICIPAL RETIREMENT FUND
2734	HALLIBURTON COMPANY EMPLOYEE BENEFIT MASTER TRUST
2735	DOW CORNING CORPORATION EMPLOYEES' RETIREMENT PLAN
2736	OAKLAND COUNTY EMPLOYEE RETIREMENT SYSTEM
2745	RETIREMENT SYSTEM OF THE TENNESSEE VALLEY AUTHORITY
2746	WESTERN PENNSYLVANIA TEAMSTERS AND EMPLOYERS PENSION FUND
2747	LOCAL 295/LOCAL 851 IBT EMPLOYER GROUP WELFARE FUND
2748	OAKLAND COUNTY VOLUNTARY EMPLOYEE BENEFIT ASSOCIATION
2749	DULUTH TEACHERS' RETIREMENT FUND ASSOCIATION
2750	PECO ENERGY COMPANY MASTER TRUST
2760	EDS RETIREMENT PLAN THE

Claim No.	Claimant Name
2761	EDS 1994 PENSION SCHEME THE
2763	JOHN HANCOCK U.S. GOVERNMENT SECURITIES TRUST
2765	LEHIGH VALLEY HOSPITAL
2768	ASSETMARK, INC.
2775	NTCC ADVISORS FUNDS FOR EMPLOYEE BENEFITS TRUSTS
2776	KELLOGG COMPANY MASTER RETIREMENT TRUST
2777	METROPOLITAN LIFE INSURANCE COMPANY
2778	OHIO OPERATING ENGINEERS PENSION FUND
2779	XCEL ENERGY, INC. MASTER TRUST
2781	WATSON WYATT PENSION SCHEME
2782	UNIAC PENSION FUND
2783	MNOPF TRUSTEES LIMITED
2787	UNITED FOODS AND COMMERCIAL WORKERS' UNIONS AND EMPLOYERS' MIDWEST
2789	LEGG MASON GLOBAL FUNDS PLC- WESTERN ASSET US CORE BOND FUND
2791	EMPLOYEES' RETIREMENT PLAN OF THE NATIONAL EDUCATION ASSOCIATION
2795	STICHTING BEWAAR BEROEPSVERVOER
2796	AT&T COMMUNICATIONS,INC. VEBA
2797	3M EMPLOYEES WELFARE BENEFITS ASSOCIATION TRUST
2799	BLUE CROSS BLUE SHIELD OF MICHIGAN ACCIDENT FUND COMPANY
2801	OIL CASUALTY INVESTMENT CORPORATION LTD .
2804	COMMONWEALTH OF VIRGINIA
2812	COMMONWEALTH EDISON POOLED FUND
2813	HOUSTON MUNICIPAL EMPLOYEES PENSION SYSTEM
2816	DOW SERVICES TRUSTEES UK LIMITED AS TRUSTEE OF THE DOW SERVICES UK
2817	OKLAHOMA CITY EMPLOYEE RETIREMENT SYSTEM
2818	REFORM PENSION BOARD
2822	BAHA'I WORLD CENTRE
2823	PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION OF COLORADO
2824	COMMONWEALTH OF PENNSYLVANIA PUBLIC SCHOOL EMPLOYEE'S RETIREMENT
2825	NATIONAL ASSOCIATION OF SECURITIES DEALERS, INC.
2834	ASB CAPITAL MANAGEMENT FBO CUSTODIAN CHURCH OF LITTLE FLOWER
2835	ASB CAPITAL MANAGEMENT FBO CUSTODIAN MID-ATLANTIC REGIONAL COUNSEL OF
2836	ASB CAPITAL MANAGEMENT FBO CUSTODIAN TRANSPORTATION INSTITUTE
2837	ASB CAPITAL MANAGEMENT FBO CUSTODIAN SHRINE OF ST JUDE
2838	ASB CAPITAL MANAGEMENT FBO CUSTODIAN SEAFARERS' VACATION PLAN
2839	ASB CAPITAL MANAGEMENT FBO CUSTODIAN SEAFARERS' JOINT EMPLOYMENT
2840	ASB CAPITAL MANAGEMENT FBO CUSTODIAN OUR LADY QUEEN
2841	ASB CAPITAL MANAGEMENT FBO CUSTODIAN TRUST FOR IBEW BENEFIT FUND
2842	ASB CAPITAL MANAGEMENT FBO CUSTODIAN IBEW GENERAL FUND
2846	JAGUAR PENSION TRUSTEES LIMITED
2848	OAKLAND COUNTY INTERMEDIATE RETIREE MEDICAL BENEFITS TRUST
2850	INTERNATIONAL PAPER PENSION TRUST
2854	ASB CAPITAL MANAGEMENT FBO CUSTODIAN HEATING, PIPING & REFRIGERATION
2855	ASB CAPITAL MANAGEMENT FBO CUSTODIAN ELECTRICAL WORKERS LOCAL 26
2856	ASB CAPITAL MANAGEMENT FBO CUSTODIAN LOUISVILLE POLICEMEN'S RETIREMENT
2857	ASB CAPITAL MANAGEMENT FBO CUSTODIAN LOCAL 753 MILK DRIVER AND DEALERS
2858	ASB CAPITAL MANAGEMENT FBO CUSTODIAN OUR LADY QUEEN
2859	ASB CAPITAL MANAGEMENT FBO CUSTODIAN LOCAL 734 PENSION FUND
2860	ASB CAPITAL MANAGEMENT FBO CUSTODIAN LOCAL 734 HEALTH AND WELFARE FUND
2861	ASB CAPITAL MANAGEMENT FBO CUSTODIAN FOCUS CORE FUND
2863	ASB CAPITAL MANAGEMENT FBO CUSTODIAN UNION ELECTRICAL INDUSTRY MASTER

Claim No.	Claimant Name
2864	ASB CAPITAL MANAGEMENT FBO CUSTODIAN ARCHDIOCESE OF WASHINGTON PENSION
2865	ASB CAPITAL MANAGEMENT FBO CUSTODIAN 710 HEALTH AND WELFARE FUND
2866	ASB CAPITAL MANAGEMENT FBO CUSTODIAN MID-ATLANTIC COUNSEL OF
2867	ASB CAPITAL MANAGEMENT FBO CUSTODIAN LOCAL 710 PENSION FUND
2868	ASB CAPITAL MANAGEMENT FBO CUSTODIAN WASHINGTON GAS LIGHT PENSION
2869	ASB CAPITAL MANAGEMENT FBO CUSTODIAN SEAFARERS' HEALTH AND BENEFITS
2870	ASB CAPITAL MANAGEMENT FBO CUSTODIAN SEAFARERS' SCHOOL OF SEAMANSHIP
2871	ASB CAPITAL MANAGEMENT FBO CUSTODIAN AMERICAN PHARMACISTS ASSOCIATION
2872	ASB CAPITAL MANAGEMENT FBO CUSTODIAN AMALGAMATED BANK OF CHICAGO
2873	ASB CAPITAL MANAGEMENT FBO CUSTODIAN ARCHDIOCESE OF WASHINGTON
2875	ASB CAPITAL MANAGEMENT FBO CUSTODIAN ARCHDIOCESE-PRIEST RETIREMENT
2893	OIL INVESTMENT CORPORATION, LTD.
2895	TEACHERS RETIREMENT SYSTEM OF TEXAS
2896	TEACHER RETIREMENT SYSTEM OF TEXAS
2914	MARLIN LEASING CORPORATION
2920	HAWKER BEECHCRAFT CORPORATION DEFINED BENEFIT MASTER TRUST
2921	HARLEY DAVIDSON MOTOR CO GROUP INC
2922	PLYMOUTH TOWNSHIP EMPLOYEES PENSION PLAN
2925	BEAR CREEK ASSET MANAGEMENT, LLC
2928	PCII 577445
2930	BERLITZ LANGUAGE CENTER
2931	BERLITZ LANGUAGE CENTER
2957	BLAIR COUNTY RETIREMENT FUND
2973	IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
2977	BELL ATLANTIC MASTER TRUST
2979	DREYFUS INTERMEDIATE TERM INCOME FUND
2987	GWINNETT COUNTY BOARD OF EDUCATION RETIREMENT SYSTEM
2988	FRICK ART & HISTORICAL CENTER, THE
2989	TRUSTEES OF DONATIONS TO PROTESTANT EPISCOPAL CHURCH
2992	WOMANS DIVISION OF THE GENERAL BOARD OF GLOBAL
2993	SOUTHERN CALIFORNIA PERMANENTE MEDICAL GROUP RETIREMENT PLAN
2994	CHILDRENS MEDICAL CENTER CORPORATION
3006	AMERICAN FEDERATION OF STATE COUNTY & MUNICIPAL EMPLOYEES PENSION
3010	SOUTHERN CALIFORNIA PERMANENTE
3011	MIAMI SHORES VILLAGE POLICE OFFICERS PENSION PLAN
3012	MIAMI SHORES VILLAGE GENERAL EMPLOYEE'S PENSION PLAN
3016	BOSTON COMPANY CORE BOND PLUS POOLED FUND
3017	DATA GENERAL CORPORATION PENSION PLAN
3019	DREYFUS INTERMEDIATE TERM INCOME FUND
3020	DREYFUS VARIABLE QUALITY BOND PORTFOLIO
3021	DREYFUS PREMIER GNMA FUND
3022	DREYFUS BASIC US MORTGAGE SECURITIES
3023	DREYFUS PREMIER BALANCED FUND
3025	AT&T SAVINGS GROUP INVESTMENT TRUST
3039	SHAPIRO, RITA
3062	OKLAHOMA PUBLIC EMPLOYEES RETIREMENT SYSTEM, METWEST 677
3119	GENERAL ELECTRIC PENSION TRUST
3121	GENERAL ELECTRIC INSURANCE PLAN TRUST
3122	GE INSTITUTIONAL FUNDS-INCOME FUND
3124	GE INSTITUTIONAL FUNDS-STRATEGIC INVESTMENT FUND
3125	GE INVESTMENTS FUNDS, INC.-TOTAL RETURN FUND

Claim No.	Claimant Name
3126	GE INVESTMENTS FUNDS, INC. -INCOME FUND
3129	ELFUN INCOME FUND
3130	ELFUN DIVERSIFIED FUND
3131	GENERAL ELECTRIC S+S INCOME FUND
3175	MITSUBISHI UFJ TRUST AND BANKING CORPORATION, NEW YORK BRANCH
3176	MITSUBISHI UFJ TRUST AND BANKING CORPORATION, NEW YORK BRANCH
3224	PAINTING INDUSTRY ANNUITY FUND
3225	PAINTING INDUSTRY ANNUITY FUND
3242	WESTERN ASSET FUNDS PLC-WESTERN ASSET US CORE BOND FUND
3246	SEI, INC.
3247	AMERICAN SIGNATURE, INC.
3287	UNIVERSITY OF COLORADO
3305	THE ROCHE US DB PLANS MASTER TRUST
3413	MASTER TRUST PURSUANT TO THE RETIREMENT PLANS
3414	REAMS BOP
3415	HALLIBURTON COMPANY EMPLOYEE MASTER TRUST
3417	REAMS SANTA
3418	THE SAN DIEGO FOUNDATION
3419	REAMS ASSET MGMT CO.
3420	REAMS UK
3437	PARKER, HUDSON, RAINER & DOBBS, LLP
3464	SCOTT LOGIC LTD.
3563	PEGASUS TRANSPORT SERVICE, INC.
3607	RJ POTTER COMPANY
3643	BENYO, BRIAN & DEBORAH
3654	LIQUIDITY SOLUTIONS, INC.
3656	PRICEWATERHOUSECOOPERS
3685	SOUTH STATE BANK
3754	KOREA INVESTMENT CORP
3755	HIGHLAND CAPITAL MANAGEMENT, L.P.
3764	SYNIVERSE HOLDINGS, INC.
4181	MERIDIAN COMP OF NEW YORK, INC.
4182	VONWIN CAPITAL MANAGEMENT, LP
4196	NAUTADUTILH
4238	AON CONSULTING
4252	LAIRD, JO BACKER, ESQ.
4279	COOPER REALTY INVESTMENTS, INC.
4304	ESSEX EQUITY HOLDINGS USA, LLC
4324	FRANCES C. BERGER, OF COUNSEL
4338	WALKERS ATTORNEYS AT LAW
4366	FAIR HARBOR CAPITAL, LLC
4392	RETIREMENT PLAN FOR SELECT GE BUSINESSES TRUST
4395	LIEFF CABRASER HEIMANN & BERNSTEIN, LLP
4404	NIXON PEABODY LLP
4409	KREBSBACH & SNYDER, PC
4493	PILLSBURY WINTHROP SHAW PITTMAN LLP
4502	SKILLSOFT CORPORATION
4504	SULLIVAN & CROMWELL LLP
4505	HOSPITAL FOR SPECIAL SURGERY
4508	AL BROOKS THEATRE TICKET AGENCY, INC.
4511	FINANCIAL SECURITY ASSURANCE INC.

Claim No.	Claimant Name
4515	DNB MARKETS, INC.
4531	KEKST AND COMPANY INCORPORATED
4547	HIGHLAND FLOATING RATE ADVANTAGE FUND
4548	HIGHLAND FLOATING RATE FUND
4554	FAST SIGNS
4578	EDDI, ELY
4579	EDDI, ELY
4580	DAVIS POLK & WARDWELL
4585	CHARTER COMPUTER SERVICES
4615	RUSSELL REYNOLDS ASSOCIATES, INC.
4622	WING LUNG BANK LIMITED
4636	CLIFFORD CHANCE LLP
4643	MORGAN, LEWIS & BOCKIUS LLP
4648	PRECISION ENGRAVING COMPANY
4650	MIZUHO BANK, LTD.
4664	BANK OF NEW YORK MELLON, THE
4676	FAIRCHILD SEMICONDUCTOR CORPORATION
4683	CREDIT SUISSE SECURITIES (USA) LLC
4684	CREDIT SUISSE
4701	VEDDER PRICE P.C.
4707	ASHLAND GROUP, L.P.
4736	BUCKLEY SANDLER LLP
4753	NOMURA SECURITIES CO., LTD.
4755	TRIZEC WESTWOOD CENTER, LLC
4774	VONWIN CAPITAL MANAGEMENT, LP
4803	NORTHERN TRUST COMPANY, THE
4806	LABORATORIO CHILE S.A.
4819	MIZUHO TRUST & BANKING CO. (USA) AS AGENT FOR THE DAI-ICHI MUTUAL
4821	MIZUHO TRUST & BANKING CO. (USA) AS AGENT FOR COMMINGLED PENSION
4822	SUNGARD SYSTEMS INTERNATIONAL INC
4827	CESKOSLOVENSKA OBCHODNA BANKA, A.S.
4836	DAV EL RESERVATIONS SYSTEM, INC.
4845	ALLIED IRISH BANKS, P.L.C
4848	WANNAMAKER DRIVE ACQUISITION LLC
4850	BANK OF TOKYO-MITSUBISHI UFJ, LTD., THE
4851	BANK OF TOKYO-MITSUBISHI UFJ, LTD., THE
4852	BANK OF TOKYO-MITSUBISHI UFJ, LTD., THE
4854	BANK OF TOKYO-MITSUBISHI UFJ, LTD., THE
4863	MASSMUTUAL PREMIER SHORT-DURATION BOND FUND
4864	MASSMUTUAL PREMIER DIVERSIFIED BOND FUND
4865	MASSMUTUAL PREMIER CORE BOND FUND
4866	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY
4876	ING CAPITAL MARKETS LLC
4877	ING LUXEMBOURG S.A.
4878	ING BANK SLASKI S.A.
4879	ING BELGIUM SA
4892	TEVA PHARMACEUTICAL INDUSTRIES LIMITED
4893	TEVA PHARMACEUTICALS USA, INC.
4894	HIGHLAND CRUSADER OFFSHORE PARTNERS, LP
4898	PUERTO RICO AAA PORTFOLIO BOND FUND II, INC.
4904	VONWIN CAPITAL MANAGEMENT, L.P.

Claim No.	Claimant Name
4905	BOSC, INC.
4910	MIZUHO TRUST & BANKING CO. (USA) AS AGENT FOR JAPAN MUTUAL AID
4911	INTESA SANPAOLO S.P.A.
4931	ANDREWS KURTH LLP
4932	AMALGAMATED BANK OF CHICAGO, AS TRUSTEE
4946	ELBIT SYSTEMS LTD.
4967	CLEARY GOTTLIEB STEEN & HAMILTON LLP
4986	BNP PARIBAS
4987	BNP PARIBAS SECURITIES CORP.
4988	MORGAN STANLEY & CO. LLC
4989	MORGAN STANLEY & CO. INTERNATIONAL PLC
4990	MORGAN STANLEY & CO. LLC
5024	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
5033	FRESHFIELDS BRUCKHAUS DERINGER LLP
5037	NOMURA FIN SERVICES (INDIA) PRIVATE LIMITED (FORMERLY KNOWN AS
5049	VIRGINIA RETIREMENT SYSTEM
5093	RUSSELL IMPLEMENTATION SERVICES INC.
5099	BANK OF MONTREAL
5120	NORGES BANK
5125	BANK OF MONTREAL
5129	BMO NESBITT BURNS, INC.
5136	BMO NESBITT BURNS, INC.
5148	EXTRA SPACE STORAGE, LLC
5149	ESS PRISA LLC
5150	ESS PRISA III, LLC
5151	ESS VRS
5152	ESS SUSA HOLDINGS LLC
5197	VINSON & ELKINS LLP
5256	KULP, WILLIAM F.
5291	AIRCRAFT FINANCE TRUST
5300	BLUCORA, INC.
5301	TUDOR, PICKERING, HOLT & CO. SECURITIES, INC.
5324	AMERICAN FOUNDERS BANK, INC.
5325	CALIFORNIA DAILY TAX FREE INCOME FUND, INC
5330	BAKER BOTTS L.L.P.
5332	BINGHAM MCCUTCHEN LLP
5379	CITIGROUP GLOBAL MARKETS INC.
5451	CREDIT SUISSE SECURITIES (USA) LLC
5452	LLOYDS BANK PLC
5454	FIDELITY DESTINY PORTFOLIOS: FIDELITY ADVISOR DIVERSIFIED STOCK FUND
5455	VARIABLE INSURANCE PRODUCTS FUND: VALUE PORTFOLIO
5456	VARIABLE INSURANCE PRODUCTS FUND IV: ENERGY PORTFOLIO
5457	FIDELITY DESTINY PORTFOLIOS: FIDELITY ADVISOR CAPITAL DEVELOPMENT FUND
5458	FIDELITY ADVISOR SERIES I: FIDELITY ADVISOR VALUE STRATEGIES FUND
5459	FIDELITY MT. VERNON STREET TRUST: FIDELITY GROWTH COMPANY FUND
5460	FIDELITY ADVISOR SERIES I: FIDELITY ADVISOR EQUITY GROWTH FUND
5461	VARIABLE INSURANCE PRODUCTS FUND II: CONTRAFUND PORTFOLIO
5462	VARIABLE INSURANCE PRODUCTS FUND: EQUITY INCOME PORTFOLIO
5463	FIDELITY PURITAN TRUST: FIDELITY LOW-PRICED STOCK FUND
5465	FIDELITY CAPITAL TRUST: FIDELITY DISCIPLINED EQUITY FUND
5466	FIDELITY INVESTMENT TRUST: FIDELITY WORLDWIDE FUND

Claim No.	Claimant Name
5467	FIDELITY INVESTMENT TRUST: FIDELITY DIVERSIFIED INTERNATIONAL FUND
5468	FIDELITY HASTINGS STREET TRUST: FIDELITY GROWTH DISCOVERY FUND
5469	FIDELITY ADVISOR SERIES I: FIDELITY ADVISOR DIVIDEND GROWTH FUND
5470	VARIABLE INSURANCE PRODUCTS FUND IV: REAL ESTATE PORTFOLIO
5471	FIDELITY INVESTMENT TRUST: FIDELITY INTERNATIONAL VALUE FUND
5473	COMMONWEALTH EDISON RETIRED EMPLOYEE BENEFIT TRUST UNION-VEBA
5474	PYRAMIS SMALL COMPANY COMMINGLED POOL
5475	PYRAMIS AGGRESSIVE EQUITY COMMINGLED POOL
5477	COMMONWEALTH EDISON SERVICE ANNUITY SYSTEM
5478	NUCLEAR ELECTRIC INSURANCE LIMITED
5481	MASTER TRUST FOR CERTAIN TAX-QUALIFIED
5482	PYRAMIS SMALL CAPITALIZATION CORE COMMINGLED POOL
5484	PYRAMIS REIT COMMINGLED POOL
5486	SOUTH CAROLINA RETIREMENT SYSTEMS
5487	PYRAMIS HIGH YIELD FUND, LLC
5489	PYRAMIS SMALL/MID CAP CORE COMMINGLED POOL
5490	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
5492	FIDELITY INCOME FUND: FIDELITY GOVERNMENT INCOME FUND
5493	FIDELITY INCOME FUND: FIDELITY GINNIE MAE FUND
5494	PYRAMIS MORTGAGE-BACKED SECURITIES COMMINGLED POOL
5495	FLORIDA DEPT OF FINANCIAL SERVICES,
5496	FIDELITY ADVISOR SERIES II: FIDELITY ADVISOR MORTGAGE SECURITIES FUND
5497	FIDELITY CENTRAL INVESTMENT PORTFOLIOS II LLC
5546	CITIGROUP GLOBAL MARKETS INC.
5556	U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE
5563	U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE
5565	U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE
5594	SUN TRUST ROBINSON HUMPHREY, INC.
5595	SUNTRUST ROBINSON HUMPHREY, INC.
5596	SUNTRUST ROBINSON HUMPHREY, INC.
5597	SUNTRUST ROBINSON HUMPHREY, INC.
5598	SUNTRUST ROBINSON HUMPHREY, INC.
5599	SUNTRUST ROBINSON HUMPHREY, INC.
5626	PUBLIC SCHOOL TEACHERS' PENSION AND RETIREMENT FUND OF CHICAGO, ET AL.
5632	HARVEST FUND ADVISORS LLC, AS LEAD PLAINTIFFS
5664	SIMPSON THACHER & BARTLETT LLP
5705	RBC CAPITAL MARKETS LLC
5715	GOLDMAN, SACHS & CO.
5719	GOLDMAN, SACHS & CO.
5723	SCHERMAN FOUNDATION, INC., THE
5740	WELLS FARGO BANK, N.A.
5744	QWEST CORPORATION
5749	JONES DAY
5752	RBC DOMINION SECURITIES INC.
5769	GOLDMAN, SACHS & CO.
5779	NAVIGANT CONSULTING INC.
5836	WELLS FARGO BANK, NATIONAL ASSOCIATION
5837	LIQUIDITY SOLUTIONS, INC.
5859	SONAR CREDIT PARTNERS III, LLC
5874	NORTON ROSE FULBRIGHT US LLP
5878	JAS HOLDINGS CORP.

Claim No.	Claimant Name
5909	MIZUHO TRUST & BANKING CO. (USA) AS AGENT FOR POLICE PERSONNEL MUTUAL
5919	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
5921	BANCA AKROS S.P.A.
5922	BROOKFIELD PROPERTIES ONE WFC CO. LLC
5935	LEHMAN BROTHERS CAPITAL GMBH
5936	WALT DISNEY RETIREMENT PLAN MASTER TRUST, THE
5937	WALT DISNEY RETIREMENT PLAN MASTER TRUST, THE
5968	MIZUHO SECURITIES USA INC.
5970	LIQUIDITY SOLUTIONS, INC.
5980	ORBITAL SCIENCES CORPORATION
5981	PUTNAM ASSET ALLOCATION FUNDS - GROWTH PORTFOLIO
5986	STATE STREET BANK AND TRUST COMPANY
6009	BERLIND, ROGER
6021	GREAT WEST LIFE & ANNUITY INSURANCE COMPANY
6024	PRUDENTIAL RELOCATION, INC.
6032	RICHARDS, LAYTON & FINGER
6034	FIDELITY PURITAN TRUST: FIDELITY BALANCED FUND
6063	WHITE & CASE LLP
6083	BEAFORD INVESTMENTS LIMITED
6095	BRIGADE CAPITAL MANAGEMENT, LP
6104	COOPERATIEVE CENTRALE RAIFFEISEN - BOERENLEENBANK B.A.
6138	SEI INSTITUTIONAL MANAGED TRUST - CORE FIXED INCOME FUND
6139	ORACLE AMERICA INC
6142	QWEST CORPORATION
6164	ALLEN & OVERY LLP
6174	TD SECURITIES (USA) LLC
6179	FDIC AS RECEIVER FOR EUROBANK
6185	CREDIT SUISSE SECURITIES (USA) LLC, ET AL
6187	GIBSON, DUNN & CRUTCHER, LLP
6192	FIDELITY ACTIONSXCHANGE, INC.
6198	PEARSON GROUP PENSION TRUST, AS TRUSTEE FOR THE PEARSON GROUP PENSION
6200	WILMER CUTLER PICKERING HALE AND DORR LLP
6205	ENVIRONMENTAL LEARNING CENTER
6212	FUNDO DE PENSOES
6217	LEHMAN BROTHERS INVESTMENT KOREA INC.
6221	LEHMAN BROTHERS ADVISERS PRIVATE LIMITED
6222	LEHMAN BROTHERS SECURITIES PRIVATE LIMITED
6223	LEHMAN BROTHERS CAPITAL PRIVATE LIMITED
6225	LEHMAN BROTHERS PACIFIC HOLDINGS PTE LTD
6238	MORNINGSTAR INC.
6240	COMMONWEALTH OF MASSACHUSETTS, THE
6244	AEO MANAGEMENT CO. AND AMERICAN EAGLE OUTFITTERS, INC.
6252	TANNOR PARTNERS CREDIT FUND, LP
6256	MORGAN STANLEY (AS CO-LEAD UNDERWRITER)
6257	MORGAN STANLEY (AS CO-LEAD UNDERWRITER)
6258	CREDIT SUISSE SECURITIES (USA) LLC (AS CO-LEAD UNDERWRITER)
6271	BANK HAPOALIM B.M.
6294	MACQUARIE BANK LIMITED
6297	CASPER COLLEGE FOUNDATION/SHEARSON LEHMAN KEY EMPLOYEE CHARITABLE
6299	GMT LIBOR ALPHA CAYMAN UNIT TRUST
6301	LOYALIS LEVEN N.V. & LOYALIS SCHADE N.V.

Claim No.	Claimant Name
6302	FRAGOMEN, DEL REY, BERNSEN & LOEWY, LLP
6307	PTS CONSULTING INC.
6309	GERSON LEHRMAN GROUP, INC.
6362	LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION)
6367	NOYES, WILLIAM E. & COLLEEN A.
6382	WEST VIRGINIA STATE TAX DEPT.
6383	PROSHARES ULTRA RUSSELL2000
6384	PROSHARES ULTRA RUSSELL2000 GROWTH
6426	PILGRIM'S PRIDE CORPORATION
6432	CHILDREN'S HEALTHCARE OF ATLANTA, INC.
6498	FORD MOTOR CO US DEFINED BENEFITS TRUST
6593	BLACKROCK FINANCIAL MANAGEMENT, INC
6594	LEHIGH UNIVERSITY
6595	RETIREMENT ANNUITY PLAN FOR EMPLOYEES OF THE ARMY &
6596	ACUMENT GLOBAL TECHNOLOGIES, INC.
6597	ASIAN DEVELOPMENT BANK
6600	AMETEK, INC.
6610	BLACKROCK CAYMAN UNIT TRUST
6613	THE HITACHI MASTER FUND-GB GLOBAL BOND FUND
6614	BLACKROCK GLOBAL BOND EX-JAPAN STRATEGY FUND
6615	BLACKROCK INCOME MASTER FUND
6616	BANK FOR INTERNATIONAL SETTLEMENTS
6617	BFM LIBOR ALPHA CAYMAN UNIT TRUST
6625	JAPAN TRUSTEE SERVICES BANK, LTD.
6629	METROPOLITAN LIFE INSURANCE COMPANY
6631	CIRCUIT CITY STORES, INC., LIQUIDATING TRUST
6638	PENSION PLAN FOR ALL ELIGIBLE EMPLOYEES OF ELLIOTT
6642	FOURNIER RETIREMENT FUND, INC
6647	INTERNATIONAL AIDS VACCINE INITIATIVE, INC
6649	PNC BANK, NATIONAL ASSOCIATION
6650	MILLCREEK TOWNSHIP SUPERVISORS
6651	MILLCREEK TOWNSHIP SUPERVISORS
6658	CHURCH PENSION FUND, THE
6659	CI FIXED INCOME FUND
6660	PLUMBERS & PIPEFITTERS LOCAL UNIONS NO.
6661	PITTSBURGH FOUNDATION, THE
6662	PTC ALLIANCE
6669	SISTERS OF ST. JOSEPH OF NW PA
6672	UNIVERSITY OF COLORADO
6673	CHEVRON MASTER PENSION TRUST
6676	PRIME SERIES BLACKROCK JAPAN US AGGREGATE
6677	DORIS DUKE CHARITABLE FOUNDATION
6679	BOARD OF PENSIONS OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA
6681	BLACKROCK AUSTRALIAN BOND FUND
6682	BLACKROCK AUSTRALIAN CORE PLUS CASH FUND
6683	BLACKROCK AUSTRALIAN CORE PLUS BOND FUND
6685	BLACKROCK GLOBAL FUNDS
6686	FLORIDA PREPAID COLLEGE BOARD
6687	FELICIAN SISTERS, O.S.F. OF LIVONIA
6688	FIRST STATE SUPER
6691	BLACKROCK GLOBAL FUNDS

Claim No.	Claimant Name
6694	SAUDI ARABIAN MONETARY AGENCY
6696	BEREA COLLEGE
6697	CITY OF PITTSBURGH COMPREHENSIVE MUNICIPAL PENSION
6698	HC CAPITAL TRUST- THE CORE FIXED INCOME PORTFOLIO
6699	HONG KONG HOUSING SOCIETY
6707	KOREA INVESTMENT CORPORATION
6708	KOREA INVESTMENT CORPORATION
6709	LOS ANGELES COUNTY - DEFERRED COMPENSATION AND THR
6710	LOS ANGELES COUNTY SAVINGS PLAN
6711	LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA
6713	HONG KONG SPECIAL ADMINISTRATIVE REGION
6714	MICHIGAN CATHOLIC CONFERENCE
6715	MONTGOMERY COUNTY EMPLOYEES' RETIREMENT SYSTEM
6718	MERCER INVESTMENT MANAGEMENT, INC
6719	MEMORIAL HERMANN HEALTHCARE SYSTEM
6721	MISSOURI STATE EMPLOYEES' RETIREMENT SYSTEM
6723	THE MASTER TRUST BANK OF JAPAN, LTD.
6724	BLACKROCK JAPAN BLENDED LIBOR ALPHA MBS PORTFOLIO
6725	NORGES BANK
6726	NORGES BANK
6727	NESTLE
6730	NORTHROP GRUMMAN PENSION MASTER TRUST
6731	NORTEL NETWORKS
6732	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST
6733	METROPOLITAN LIFE INSURANCE COMPANY
6734	NOMURA TRUST AND BANKING CO, LTD, THE
6740	OHIO TUITION TRUST AUTHORITY
6741	PEGASUS INVESTMENT TRUST
6742	PUBLIC SCHOOL RETIREMENT SYSTEM OF MISSOURI
6745	INDIANA PUBLIC RETIREMENT SYSTEM
6746	THE PFIZER FOUNDATION, INC.
6747	PREMIER GLOBAL AGGREGATE FUND
6748	PERKINELMER, INC.
6749	PPG INDUSTRIES, INC. PENSION PLAN TRUST
6751	PRUDENTIAL INSURANCE
6753	PUBLIC SCHOOL RETIREMENT SYSTEM OF MISSOURI
6754	QIC GLOBAL CREDIT FUND
6756	HOFFMANN-LA ROCHE INC.
6757	REFORM PENSION BOARD
6759	SEIU BUILDING SERVICE 32BJ
6760	SENTARA HEALTHCARE
6763	SEI INSTITUTIONAL INTERNATIONAL TRUST-INTERNATIONAL FIXED INCOME FUND
6764	SIEMENS CORPORATION
6767	STATE UNIVERSITIES RETIREMENT SYSTEM OF ILLINOIS
6770	TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
6773	TRAFALGAR HOUSE PENSION SCHEME
6776	TENNESSEE VALLEY AUTHORITY
6782	UNIVERSITY OF PITTSBURGH
6783	UNITED PARCEL SERVICE INC
6787	THE MASTER TRUST BANK OF JAPAN, LTD.
6788	THE MASTER TRUST BANK OF JAPAN, LTD.

Claim No.	Claimant Name
6789	THE MASTER TRUST BANK OF JAPAN, LTD.
6792	TENNESSEE DEPARTMENT OF REVENUE
6798	GALE, CONNIE & CURTIS
6799	TRUSTEE FOR CONNECTOR 2000 ASSOCIATION INC.
6802	BROCKTON CONTRIBUTORY RETIREMENT SYSTEM, CLASS REPRESENTATIVE
6808	U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE
6809	MOORE GLOBAL INVESTMENTS LP
6810	NOMURA HOLDINGS, INC
7000025	ADMIT ONE LLC
7000045	VONWIN CAPITAL MANAGEMENT, L.P.
7000093	AMERICAN MANAGEMENT ASSOCIATION
7000094	WARREN & SELBERT INC
7000118	CAREY LIMOUSINE OF TAMPA BAY
7000122	ADKINS, DON E.
7000143	ACCOUNTING COMES ALIVE, INC
7000152	LIQUIDITY SOLUTIONS, INC.
7000212	WELLS FARGO SECURITIES, LLC
7000248	BAKER & MCKENZIE LLP
7000254	NATIONAL FLAG & DISPLAY
7000282	WEST & ASSOCIATES LLP
7000310	LIQUIDITY SOLUTIONS, INC.
7000316	WESTPAC BANKING CORPORATION
7000326	ALL SYSTEMS INSTALLATION SERVICES LLC
7000352	LILY POND MASTER FUND LTD
7000364	WISZOWATY, NICK J
7000386	THE UNILEVER PENSION PLAN
7000468	THE HARRY AND JEANETTE WEINBERG FOUNDATION, INC.
7000537	TANNOR PARTNERS CREDIT FUND, LP
7000572	BOARD OF TRUSTEES OF LELAND STANFORD JUNIOR UNIVERSITY, THE
7000581	BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY, THE
7000633	MET INVESTORS SERIES TRUST PIMCO
7000644	MET INVESTORS SERIES TRUST-PIMCO INFLATION
7000687	HARDING, DAVID WINTON
7000696	SCOTT C POSPISIL
7000717	MEHR, AMIR SHARIFI
7000741	CHAMPION INTERNATIONAL MOVING, LTD.
7000750	PPG INDUSTRIES, INC. PENSION PLAN TRUST
7000784	U.S. BANCORP ASSET MANAGEMENT, INC
7000787	U.S. BANCORP ASSET MANAGEMENT, INC
7000813	ALLIANZ EURO BOND
7000814	ALLIANZ EURO BOND
7000815	ALLIANZ EURO INVESTMENT GRADE BOND STRATEGY
7000816	ALLIANZ ADVANCED FIXED INCOME GLOBAL
7000823	ALLIANZ ADVANCED FIXED INCOME GLOBAL
7000825	ALLIANZ ADVANCED FIXED INCOME EURO
7000826	ALLIANZ ADVANCED FIXED INCOME GLOBAL
7000829	ALLIANZ MULTI STRATEGIE INVESTMENT GRADE
7000830	ALLIANZ MOBIL-FONDS
7000831	ALLIANZ FLEXI RENTENFONDS
7000833	ALLIANZ INTERNATIONALER RENTENFONDS
7000834	ALLIANZ EUROPAZINS

Claim No.	Claimant Name
7000835	ALLIANZ INTERNATIONALER RENTENFONDS
7000836	KAPITAL PLUS
7000837	ALLIANZ FLEXI EURO DYNAMIK
7000851	PIMCO EB 210
7000856	ALLIANZGI-FONDS AKLB
7000860	ALLIANZ RENTENFONDS
7000985	STATE OF MONTANA PUBLIC EMPLOYEE DEFERRED COMP PLAN
7001061	OPEN SYSTEMS TECHNOLOGIES
7001119	CROWLEY FLECK PLLP
7001163	WILSON SONSINI GOODRICH & ROSATI
7001245	IPCRE LIMITED
7001294	EDELMAN, DANIEL J. DBA EDELMAN
7001326	VONWIN CAPITAL MANAGEMENT, LP
7001342	MUFG UNION BANK, N.A.
7001343	BNY MELLON INVESTMENT SERVICING TRUST CO
7001353	BANK OF NEW YORK MELLON
7001368	M DELVIN AND ASSOCIATES
7001373	INTERNATIONAL MANAGEMENT ASSOCIATES, LLC (IMA ADVERSARY)
7001415	YAHOO! HOTJOBS
7001781	WEST RECEIVABLES LLC
7001831	FINANCIAL REPORTING ADVISORS, LLC
7001992	MARYLAND TEACHERS AND STATE EMPLOYEES
7001993	NFL RECIPROCAL TRUST
7002015	BONDDESK GROUP LLC
7002037	LIQUIDITY SOLUTIONS, INC.
7002050	ADC TELECOMMUNICATIONS INC.
7002100	CITIBANK NA AS CUSTODIAN FOR BNP
7002112	LIQUIDITY SOLUTIONS, INC.
7002119	NJ ECONOMIC DEV AUTHORITY
7002131	BP 399 PARK AVENUE LLC
7002146	TULLETT PREBON (EUROPE) LIMITED
7002159	TULLETT PREBON FINANCIAL SERVICES LLC
7002185	LAND ROVER PENSION SCHEME
7002186	JAGUAR PENSION PLAN
7002187	JAGUAR EXECUTIVE PENSION PLAN
7002216	POPULAR SECURITIES, LLC
7002222	LIMESTONE COLLEGE, INC.
7002224	ROOT, INC
7002235	WESTERMAN BALL EDERER MILLER
7002245	THE BANK OF NEW YORK MELLON TRUST COMPANY, NA
7002247	CUSTOMER ASSET PROTECTION COMPANY
7002262	CONVERSE COLLEGE
7002265	INTERSIL LUXEMBOURG SARL
7002269	BONDCALC CORPORATION
7002270	INTERSIL LUXEMBOURG SARL
7002272	INTERSIL LUXEMBOURG SARL
7002274	INTERSIL LUXEMBOURG SARL
7002302	THE BANK OF NEW YORK MELLON CORPORATION
7002374	BANK OF NEW YORK MELLON TRUST COMPANY, N.A.
7002460	ORRICK, HERRINGTON & SUTCLIFFE LLP
7002480	COMPUTERSHARE INC

Claim No.	Claimant Name
7002487	LIQUIDITY SOLUTIONS, INC.
7002512	AMERICAN EXPRESS COMPANY
7002523	MIZRAHI TEFAHOT BANK LTD.
7002537	HSBC BANK USA NATIONAL ASSOCIATION
7002544	BNY MELLON CAPITAL MARKETS, LLC
7002545	BANK OF NEW YORK MELLON
7002561	BANK OF NEW YORK MELLON
7002583	BANK OF NEW YORK MELLON
8000019	NORTHERN TRUST
8000083	AMERICAN CAPITAL, LTD
8000135	LIQUIDITY SOLUTIONS, INC.
8000194	ARETE RESEARCH LLC
8000349	WEINTRAUB CAPITAL MANAGEMENT
8000419	OPPENHEIMER & CO. INC.
8000442	METRO OFFICE FURNITURE RENTAL, INC
8000537	PENSON TECHNOLOGIES LLC
8000644	CALIFORNIA STATE TREASURER'S OFFICE
8000714	FROST NATIONAL BK SEC LENDING
8000755	VONWIN CAPITAL MANAGEMENT LP
8000856	SECURITIES INDUSTRY & FINANCIAL MARKETS ASSOC
8000908	ABERDEEN CITY COUNCIL PENSION FUND
8000946	ROGGE-STICHTING PENSIONFDS VAN
8000949	MSD ANIMAL HEALTH PENSION SCHEME
8000950	AUSTRALIA REWARD INVESTMENT ALLIANCE
8000951	ROGGE- BAA PENSION TRUST
8000952	BARCLAYS PENSION FUND TRUSTEES LTD
8000958	STANLEY BLACK AND DECKER PENSION TRUSTEE LTD
8000959	SCHLUMBERGER COMMON INVESTMENT FUND LIMITED
8000961	STATE OF CALIFORNIA, CALIFORNIA DEBT AND
8000963	STICHTING PENSIOENFONDS OPENBARE APOTHEKERS
8000966	STICHTING PENSIOENFONDS ENCI
8000999	THE MASTER TRUST BANK OF JAPAN, LTD.
8001000	STICHTING PENSIOENFONDS DE GROLSCHE BIERBROUW
8001001	ROGGE HIGH ALPHA FIXED INCOME FUND
8001002	ROGGE FUNDS PLC - ROGGE HIGH ALPHA INDEX LINK
8001003	HONG KONG HOUSING AUTHORITY
8001004	HALIFAX REGIONAL MUNICIPALITY MASTER TRUST
8001005	ROGGE CREDIT EUR HEDGED FUND
8001006	ROGGE FUNDS PLC
8001008	BUTTERFIELD TRUST (BERMUDA) LTD AS TRUSTEE
8001009	THE MASTER TRUST BANK OF JAPAN AS TRUSTEE FOR
8001010	UNIVERSAL-INVESTMENT GESELLSCHAFT MBH
8001011	THE MASTER TRUST BANK OF JAPAN AS TRUSTEE FOR
8001012	KOREA INVESTMENT CORPORATION
8001013	KINGFISHER PENSION TRUSTEE LIMITED
8001014	NATIONAL PENSION SERVICE
8001015	CITY OF EDINBURGH COUNCIL IN ITS CAPACITY AS ADMINISTERING AUTHORITY
8001016	LLOYDS REGISTER SUPERANNUATION FUND ASSOCIAT
8001017	MARKS AND SPENCER PENSION SCHEME
8001018	METAL BOX PENSION TRUSTEES LIMITED
8001019	MOTOROLA UK PENSION SCHEME (TRUSTEES OF THE)

Claim No.	Claimant Name
8001021	MACQUARIE INVESTMENT GRADE BOND FUND
8001022	AVIVA INVESTORS MANAGER OF MANAGER ICVC (ICVC2)
8001023	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST
8001024	PEARSON GROUP PENSION TRUSTEE LTD
8001025	COMMONWEALTH OF PENNSYLVANIA PUBLIC SCHOOL EMPLOYEE'S RETIREMENT
8001026	PILKINGTON BROTHERS SUPERANNUATION TRUSTEE LTD
8001028	PRUDENTIAL STAFF PENSIONS LTD, AS TRUSTEE OF THE PRUDENTIAL
8001030	JAPAN TRUSTEE SERVICES BANK LTD, AS TRUSTEE FOR TOKYO MARINE ASSET
8001031	REXAM PENSION TRUSTEES LTD
8001033	NEW JERSEY TRANSIT RETIREMENT PLAN
8001034	CADBURY PENSION TRUST LIMITED
8001038	JPMORGAN CHASE BANK, N.A. AS TRUSTEE OF THE SOUTHERN COMPANY
8001039	ROGGE- SINGAPORE MGMT UNIV
8001064	TRUST & CUSTODY SERVICES BANK LTD, AS TRUSTEE FOR SONY PENSION FUND
8001065	LIANHE INVESTMENTS PTE LTD
8001066	M-UNIVERSAL-FONDS
8001067	THALES UK PENSION SCHEMES CIF TRUSTEE LIMITED
8001068	STANHOPE PENSION TRUST LTD ON BEHALF OF THE G.E.C. 1972 PLAN
8001069	TRAFALGAR HOUSE PENSION TRUST
8001070	TMA UMBRELLA FUND - INTERNATIONAL AGGREGATE B
8001072	M-UNIVERSAL-FONDS
8001074	TYCO ELECTONICS UK PENSION PLN (TRUSTEES OF
8001076	TRUSTEES OF THE TYKO UK PENSION COMMON INV FUND
8001077	VERIZON MASTER SAVINGS TRUST
8001078	WORKERS COMPENSATION BOARD OF ALBERTA
8001079	CABLE & WIRELESS SUPERANNUATION FUND
8001080	THE BOARD OF THE PENSION PROTECTION FUND
8001082	ATKINS PENSION TRUSTEE LIMITED
8001104	LUCENT TECHNOLOGIES INC MASTER PENSION TRUST
8001130	U.S. BANCORP ASSET MANAGEMENT, INC
8001203	LEE, CAROLYN WK - ACF
8001204	LEE, CAROLYN WK - ACF
8001207	PIMCO GLOBAL BOND FUND
8001209	EQUITY TRUSTEES LIMITED
8001210	EQUITY TRUSTEES LIMITED
8001241	TUCSON SUPPLEMENTAL RETIREMENT SYSTEM
8001246	GOVERNMENT EMPLOYEES SUPERANNUATION BOARD
8001282	FONDO CONSOLIDADO DE RESERVAS PREVISIONALES
8001284	BH 2006 CRUT TR
8001295	EB MELLON TOTAL RETURN FUND
8001327	UNIVERSITY OF PUERTO RICO PENSION FUND
8001329	NETROADSHOW, INC
8001347	LUCENT TECHNOLOGIES INC MASTER PENSION TRUST
8001355	DAH SING LIFE ASSURANCE COMPANY LIMITED
8001359	THE MONETARY AUTHORITY OF SINGAPORE
8001373	BREVAN HOWARD MASTER FUND
8001383	ILLINOIS MUNICIPAL RETIREMENT FUND
8001404	EMPLOYEES RETIREMENT PLAN OF SENTARA HEALTH SYSTEM
8001405	NISOURCE INC. MASTER RETIREMENT TRUST
8001409	SENTARA HEALTHCARE
8001411	JOHNS HOPKINS UNIVERSITY

Claim No.	Claimant Name
8001424	CONOCO PHILLIPS DEFINED BENEFIT PLAN
8001459	ROGERSCASEY TARGET SOLUTIONS
8001464	ASHLAND INC. EMPLOYEE SAVINGS PLAN TRUST
8001475	VOLVO GROUP RETIREMENT TRUST
8001514	FINANCIAL INDUSTRY REGULATORY AUTHORITY, INC.
8001568	PINEBRIDGE INVESTMENTS JAPAN CO., LTD.
8001573	JAPAN TRUSTEE SERVICES BANK, LTD ,AS TRUSTEE
8001593	WHITBREAD PENSION TRUSTEES AS TRUSTEE OF WHIT
8001605	PORTIGON AG
8001612	CAPITAL GUIDANCE (FUND) LTD.
8001613	SHAMAH 2000 FAMILY TRUST
8001621	SHAMAH, HAROLD
8001641	WHEATON FRANCISCAN SERVICES, INC.INVESTMENT T
8001668	STATE OF VERMONT, VERMONT PENSION INV COMMITTEE
8001672	CITY OF HARTFORD MUNICIPAL EMPLOYEES' RETIREMENT FUND
8001691	ORANGE COUNTY SANITATION DISTRICT
8001719	ISHARES DOW JONES SELECT DIVIDEND INDEX FUND
8001720	VISA RETIREMENT PLAN TRUST
8001724	ISHARES S&P SMALLCAP 600 VALUE INDEX FUND
8001726	ISHARES RUSSELL 2000 VALUE INDEX FUND
8001729	ISHARES RUSSELL 2000 INDEX FUND
8001737	FISHER INSTITUTIONAL INTERNATIONAL BOND FUND
8001739	PUTNAM ADVISORY COMPANY, LLC, THE
8001741	THE MASTER TRUST BANK OF JAPAN,LTD, AS TRUSTEE
8001742	JAPAN TRUSTEE SERVICES BANK, LTD. AS TRUSTEE
8001744	JAPAN TRUSTEE SERVICES BANK, LTD. AS TRUSTEE
8001745	TRUST & CUSTODY SERVICES BANK JAPAN / 150003
8001747	BAHA'I WORLD CENTER
8001754	THE MASTER TRUST BANK OF JAPAN,LTD, AS TRUSTEE
8001756	THE MASTER TRUST BANK OF JAPAN,LTD,AS TRUSTEE
8001780	FONDS VANT
8001785	FONDAZIONE ROMA
8001798	CENTURYLINK INC
8001809	THE J. PAUL GETTY TRUST
8001811	BANNER HEALTH
8001812	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY
8001820	BINNACLE ADVISORS LTD
8001822	FONDS BVO
8001856	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT
8001860	JAPAN ALPHA TILTS FUND
8001874	MISSOURI LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM
8001888	MERCHANT CAPITAL, LLC
8001892	RUSSELL 2000 VALUE FUND
8001898	RUSSELL 2500 INDEX FUND
8001906	RUSSELL 2000 INDEX FUND
8001907	UNITED STEELWORKERS
8001910	RUSSELL 3000 INDEX FUND
8001915	EXTENDED EQUITY MARKET FUND
8001916	PL INFLATION MANAGED FUND
8001921	U.S. EQUITY MARKET FUND B
8001923	MULTI-STRATEGY PORTFOLIO, A SERIES OF PACIFIC SELECT FUND

Claim No.	Claimant Name
8001926	INDIANA STATE POLICE PENSION TRUST
8001927	U.S. EQUITY MARKET FUND
8001937	NEXT GENERATION TRUST FUND
8001947	CHICAGO REGIONAL COUNCIL OF CARPENTERS PENSION FUND
8001949	STATE OF INDIANA (MAJOR MOVES CONSTRUCTION FUND) CORE PLUS
8001951	PETERSON, JOYCE L
8001955	CF ACTIVE CORE BOND FUND
8001956	SCI JV LP
8001962	AMERICAN CHEMICAL SOCIETY
8001964	SCI JV LP
8001965	STATE OF INDIANA (MAJOR MOVES CONSTRUCTION FUND)
8001967	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT
8001969	EB DAILY LIQUIDITY AGGREGATE BOND INDEX FUND
8001972	AMERICAN CHEMICAL SOCIETY PETROLEUM RESEARCH FUND
8001973	EB SECURITIZED INDEX FUND FKA, EB MORTGAGE BACK BOND INDEX
8001976	AMERICAN CHEMICAL SOCIETY RETIREMENT TRUST
8001979	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT
8001983	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT
8001985	UBS GLOBAL ALLOCATION FUND
8001996	TULLETT PREBON AMERICAS CORP
8001997	STOCKSPLUS GROWTH AND INCOME PORTFOLIO
8002019	THE HONG KONG POLYTECHNIC UNIVERSITY
8002047	BARLOWORLD CIF TRUSTEES LTD
8002058	CONSOLIDATED EDISON PENSION PLANS MASTER TRUST
8002099	LIQUIDITY SOLUTIONS, INC.
8002118	BAXTER INTERNATIONAL INC. AND SUBSIDIARIES SAVINGS TRUST
8002119	TECO ENERGY GROUP RETIREMENT PLAN
8002132	NATIONAL ELECTRICAL ANNUITY PLAN
8002144	TEACHERS' RETIREMENT SYSTEM OF THE STATE OF KY
8002163	FIDELITY & GUARANTY LIFE INSURANCE COMPANY
8002165	ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
8002170	DUKE ENERGY CORP MASTER TRUST (AS SUCCESSOR TO
8002171	SHORT-TERM PORTFOLIO
8002175	FEDERATED INTERMEDIATE GOVERNMENT FUND, INC.
8002178	FEDERATED CORE TRUST ON BEHALF OF FEDERATED MORTGAGE CORE
8002183	FOREIGN BOND PORTFOLIO (U.S. DOLLAR-HEDGED)
8002184	HARBOR FUNDS
8002192	FEDERATED INVESTMENT MANAGEMENT COMPANY
8002193	PRUDENTIAL RETIREMENT INS & ANNUITY CO,
8002209	BANNER HEALTH
8002230	VEZIE, ERIC WARD
8002232	PIMCO VARIABLE INS TRUST: PIMCO COMMODITY
8002234	REAL ESTATE REALRETURN STRATEGY PORTFOLIO
8002242	SYBASE INC
8002243	PIMCO CAYMAN COMMODITY PORTFOLIO I, LTD.
8002247	UBS BOND SURPLUS COLLECTIVE FUND
8002256	INVESTMENT GRADE CORPORATE PORTFOLIO
8002260	PIMCO FUNDS: PRIVATE ACCT PORTFOLIO SERIES
8002264	BLUE CROSS BLUE SHIELD OF MINNESOTA
8002289	MARYLAND STATE RETIREMENT & PENSION SYSTEM
8002308	THE STATE RETIREMENT AND PENSION SYSTEM OF MARYLAND

Claim No.	Claimant Name
8002323	SHORT-TERM PORTFOLIO II
8002324	RAYTHEON MASTER PENSION TRUST
8002325	STICHTING DOW PENSIOENFONDS
8002330	REAL RETURN PORTFOLIO
8002334	RAYTHEON SAVINGS AND INVESTMENT PLAN TRUST
8002336	ING LIFE INSURANCE & ANNUITY CO.
8002338	KUWAIT FUND FOR ARAB ECONOMIC DEVELOPMENT
8002350	INTERNATIONAL PAPER - STOCKSPLUS
8002355	SAN DIEGO COUNTY EMPLOYEES RETIREMENT ASSOCIATION
8002362	TVA RETIREMENT SYSTEM
8002364	PRINCIPAL VARIABLE CONTRACTS FUNDS,
8002374	MIDWEST OPERATING ENGINEERS PENSION TRUST FUND
8002377	TENNESSEE VALLEY AUTHORITY MASTER DECOMMISSIONING TRUST
8002390	TENNESSEE VALLEY AUTHORITY MASTER DECOMMISSIONING TRUST
8002392	AXA OFFSHORE CONSERVATIVE MULTIMANAGER FUND
8002397	GENEVA INVESTMENT MANAGEMENT OF CHICAGO, LLC
8002402	VOYA INVESTMENT MANAGEMENT LLC
8002409	THE TIMKEN CO COLLECTIVE INVESTMENT TRUST FOR RETIREMENT TRU
8002426	PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION OF COLORADO
8002434	PUBLIC EMPLOYEES' ASSOCIATION OF COLORADO
8002443	KELLOGG COMPANY MASTER TRUST
8002454	GUIDESTONE FUNDS SMALL CAP EQUITY FUND
8002455	GUIDESTONE FUNDS LOW-DURATION BOND FUND
8002459	GUIDESTONE FUNDS GLOBAL BOND FUND
8002460	MSIF TRUST, CORE PLUS FIXED INCOME PORTFOLIO
8002462	THE BOARD OF THE PENSION PROTECTION FUND
8002463	PIMCO TOTAL RETURN FUND
8002465	KAISER PERMANENTE GROUP TRUST
8002466	PIMCO MORTGAGE-BACKED SECURITIES FUND
8002472	KELLOGG COMPANY MASTER RETIREMENT TRUST
8002473	THE HOOVER (1987) PENSION SCHEME
8002475	PIMCO LOW DURATION FUND III
8002477	PIMCO MONEY MARKET FUND
8002479	MSIF TRUST, CORE FIXED INCOME PORTFOLIO
8002481	PIMCO FUNDS-PIMCO STOCKSPLUS SHORT FUND
8002485	PIMCO FUNDS-PIMCO RAE FUNDAMENTAL PLUS FUND
8002493	INVESCO U.S. MORTGAGE FUND
8002499	PIMCO TOTAL RETURN FUND II
8002501	PIMCO EMERGING LOCAL BOND FUND
8002508	NISOURCE, INC. MASTER RETIREMENT TRUST
8002511	JOINT INDUSTRY BOARD OF THE ELECTRICAL INDUSTRY
8002513	PIMCO SHORT-TERM FUND
8002518	PIMCO DIVERSIFIED INCOME FUND
8002520	PIMCO UNCONSTRAINED BOND FUND
8002522	PIMCO LOW DURATION FUND II
8002523	SHEET METAL WORKERS LOCAL 265 PENSION
8002524	PIMCO FUNDS-PIMCO STOCKSPLUS INTERNATIONAL
8002525	MSIF TRUST, ADVISORY PORTFOLIO II
8002529	PIMCO GLOBAL BOND FUND (UNHEDGED)
8002532	PIMCO EUROPEAN STOCKSPLUS(R) TR STRATEGY FUND
8002534	PIMCO FAR EAST (EX-JAPAN) STOCKSPLUS TR STRATEGY FUND

Claim No.	Claimant Name
8002540	PIMCO GLOBAL BOND FUND (U.S. DOLLAR-HEDGED)
8002541	TRUST & CUSTODY SERVICES BANK, LTD.
8002543	PIMCO FUNDS-PIMCO STOCKSPLUS INTERNATIONAL
8002544	PIMCO JAPANESE STOCKSPLUS(R) TR STRATEGY FUND
8002546	PIMCO TOTAL RETURN FUND III
8002547	COLUMBIA MANAGEMENT INVESTMENT ADVISORS, LLC
8002548	PIMCO REAL RETURN FUND
8002550	INTEL CORPORATION RETIREMENT PLANS MASTER TRUST
8002551	PIMCO FUNDS-PIMCO REALPATH INCOME FUND
8002552	MORGAN STANLEY U.S. GOVERNMENT SECURITIES TRUST
8002553	PIMCO INCOME FUND
8002554	PIMCO FUNDS-PIMCO REALPATH 2020 FUND
8002555	PIMCO FUNDS-PIMCO REALPATH 2030 FUND
8002556	PIMCO FUNDS-PIMCO REALPATH 2040 FUND
8002557	PIMCO FUNDS-PIMCO REALPATH 2050 FUND
8002559	PIMCO FUNDS-PIMCO RAE FUNDAMENTAL ADVANTAGE PLUS FUND
8002566	PIMCO GIS STOCKSPLUSTM FUND
8002567	PIMCO GIS LOW AVERAGE DURATION FUND
8002569	PIMCO GIS GLOBAL REAL RETURN FUND
8002570	PIMCO GIS EMERGING LOCAL BOND FUND
8002572	PIMCO FUNDS GLOBAL INVESTORS SERIES PLC:
8002575	PIMCO CAYMAN LIMITED DURATION FUND
8002578	PIMCO CAYMAN GLOBAL EX-JAPAN BOND FUND
8002579	PIMCO CAYMAN GLOBAL AGGREGATE BOND FUND
8002580	PIMCO BERMUDA TRUST II PIMCO SHORT-TERM MORTGAGE INCOME
8002581	PIMCO CAYMAN JAPAN COREPLUS FUND
8002584	PIMCO CAYMAN GLOBAL AGGREGATE EX-JAPAN BOND FUND
8002585	PIMCO CAYMAN GLOBAL AGGREGATE EX-JAPAN INCOME FD
8002587	PIMCO CAYMAN TRUST: PIMCO CAYMAN GLOBAL
8002588	PIMCO CAYMAN GLOBAL LIBOR PLUS (YEN-HEDGED) F
8002589	PIMCO CAYMAN GLOBAL AGGREGATE EX-JAPAN (YEN-HEDGED) BOND FUND
8002590	PIMCO CAYMAN GLOBAL CREDIT LIBOR PLUS FUND
8002599	PIMCO OFFSHORE PORTFOLIOS- GLOBAL SHORT-TERM PORTFOLIO
8002601	PIMCO INTERNATIONAL STOCKSPLUS TOTAL RETURN FUND
8002603	STOCKSPLUS, L.P. FUND B
8002604	PIMCO BERMUDA LIBOR PLUS FUND (M)
8002605	PIMCO LUXEMBOURG GLOBAL STOCKSPLUS(R) TR FUND IN EUROS
8002606	PIMCO LUXEMBOURG TRUST - COMMODITIES PLUS STRATEGY FUND
8002608	PIMCO BERMUDA TRUST : PIMCO REAL RETURN FUND
8002609	PIMCO BERMUDA JGB FLOATER U.S. ALPHA FUND
8002610	TULLETT PREBON (SINGAPORE) LIMITED
8002611	PIMCO BERMUDA JGB FLOATER FOREIGN ALPHA FUND
8002614	PIMCO BERMUDA GLOBAL BOND EX-JAPAN FUND
8002615	PIMCO GLOBAL BOND STRATEGY FUND
8002616	TULLETT PREBON CANADA LIMITED
8002617	PIMCO EMERGING BOND STRATEGY FUND
8002619	TULLETT PREBON MONEY BROKERAGE (KOREA) LIMITED
8002622	PIMCO CAYMAN GLOBAL EX-JAPAN (YEN-HEDGED) BON
8002624	CENTRAL PACIFIC BANK
8002625	TULLETT PREBON (HONG KONG) LIMITED
8002626	TULLETT PREBON GROUP LTD.

Claim No.	Claimant Name
8002632	CHINA CITIC BANK CORPORATION LIMITED
8002634	COMMONWEALTH BANK GROUP SUPER
8002644	RBC INVESTOR SERVICES BANK S.A.
8002645	GREAT EASTERN LIFE ASSURANCE COMPANY LIMITED
8002652	KAPITALFORENINGEN EMD INVEST
8002657	KAPITALFORENINGEN INVESTIN PRO
8002658	KAPITALFORENINGEN ATP INVEST
8002719	MORGAN STANLEY MORTGAGE SECURITIES TRUST
8002737	PCM FUND, INC.
8002743	AST ADVANCED STRATEGIES PORTFOLIO US FIXED INCOME
8002744	PRUDENTIAL INSURANCE CO OF AMERICA DURATION BIAS MRTG ACCT
8002745	PIMCO CORPORATE INCOME FUND
8002746	FIXED INCOME SHARES SERIES M
8002749	PRUDENTIAL SERIES FUND SP PIMCO TOTAL RETURN PORTFOLIO
8002756	DEAM-FONDS BM-WAM
8002769	AST ACADEMIC STRATEGIES ASSET ALLOCATION PORTFOLIO - INFLATION
8002776	AT&T UNION WBT
8002778	TOCQUEVILLE ASSET MANAGEMENT
8002781	FIRSTCARIBBEAN INTERNATIONAL BANK (BAHAMAS) LIMITED
8002785	AST ADVANCED STRATEGIES PORTFOLIO - HEDGED INTL. BOND
8002788	BELLSOUTH CORPORATION MST
8002789	DB ADVISORS INVAG MIT TGV - GLOBAL AGG ONE
8002793	ARDEN REINSURANCE COMPANY, LTD.
8002799	ALLIANZ INVEST KAGMBH
8002800	SBC MASTER PENSION TRUST
8002802	TARGET PORTFOLIO TRUST INTERMEDIATE-TERM BOND
8002817	KAISER FOUNDATION HEALTH PLAN, INC.
8002819	AST ADVANCED STRATEGIES PORTFOLIO - ADVANCED STRAT I
8002824	MORGAN STANLEY INSTITUTIONAL FUND TRUST
8002832	INVESCO U.S. GOVERNMENT FUND
8002852	MSIF UNIVERSAL INST FUNDS CORE PLUS FIXED INCOME PORTFOLIO
8002856	MORGAN STANLEY INVESTMENT FUNDS GLOBAL BOND FUND
8002859	METAL BOX PENSION TRUSTEES LIMITED
8002865	DORIS K. CHRISTOPHER 1996 TRUST
8002869	CORNELL UNIVERSITY
8002881	MORGAN STANLEY GLOBAL FIXED INCOME OPPORTUNITIES FUND
8002897	THE VANTAGEPOINT FUNDS CORE BOND INDEX FUND
8002905	INVESCO V.I. GOVERNMENT SECURITIES FUND
8002929	MORGAN STANLEY INSTITUTIONAL FUND TRUST - CORPORATE BOND PORTFOLIO
8002942	SAGE, SHEA
8002954	IBM 401(K) PLUS PLAN
8002964	DORIS DUKE CHARITABLE FOUNDATION
8002975	ASCENSION ALPHA FUND, LLC
8002978	FLORIDA DEPT. OF FINANCIAL SERVICES, DIV. OF TREASURY
8002993	SPRINT NEXTEL 401(K) PLAN INTEREST INCOME FUND
8002996	STICHTING PENSIOENFONDS VAN DE METALEKTRO (PME)
8003001	FLORIDA DEPT OF FINANCIAL SERVICES, DIV. OF TREASURY
8003004	VONWIN CAPITAL MANAGEMENT, LP
8003008	WALGREEN PROFIT SHARING RETIREMENT TRUST
8003015	INVESCO VAN KAMPEN CORE PLUS FIXED INCOME FUND
8003028	GERDAU AMERISTEEL US INC

Claim No.	Claimant Name
8003031	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY
8003042	BTIG LLC
8003044	TRUST & CUSTODY SERVICES BANK, LTD.
8003054	THE BANK OF KOREA
8003071	NEWEDGE USA, LLC
8003073	JNL/PIMCO TOTAL RETURN BOND FUND
8003082	NEWEDGE USA, LLC
8003091	NEWEDGE USA, LLC
8003106	THE BANK OF KOREA
8003109	HSBC SECURITIES (USA) INC.
8003110	NEWEDGE USA, LLC
8003112	CREDIT SUISSE ASSET MANAGEMENT, LLC
8003114	VANTAGETRUST
8003137	THINKEQUITY PARTNERS LLC
8003141	THE KROGER CO.
8003171	MS OFFSHORE ADVISORY FULL AUTHORITY MORTGAGE SEGREGATED PORT
8003179	TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
8003180	ENLIGHTENMENT PARTNERS
8003193	BEST, LINDA G.
8003197	THE CURATORS OF THE UNIVERSITY OF MISSOURI
8003202	GENESIS TRUST, THE
8003204	THE CURATORS OF THE UNIVERSITY OF MISSOURI
8003205	NATIONWIDE PENSION FUND TRUSTEE LIMITED
8003211	VERIZON INVESTMENT MANAGEMENT CORP.
8003214	THE CURATORS OF THE UNIVERSITY OF MISSOURI
8003218	MORGAN STANLEY GLOBAL BOND MOTHER FUND
8003221	COMM OF PENNSYLVANIA STATE EMPLOYEES RETIREMENT SYSTEM
8003227	MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
8003230	SOCIETE GENERALE SECURITIES SERVICES FOR SUEDINVEST 47
8003231	SOCIETE GENERALE SECURITIES SERVICES FOR SUEDINVEST165
8003242	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
8003249	DEKA INVESTMENT GMBH ON ACCOUNT OF ATLAS MASTER FONDS
8003252	1463440 ALBERTA LTD.
8003253	CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
8003291	HIPOTECAS DE AMERICA, S.A.
8003300	PIMCO GLOBAL CREDIT OPPORTUNITY
8003313	NEWEDGE USA, LLC
8003317	SOCIETE GENERALE NEWEDGE UK LTD
8003416	TELSTRA SUPERANNUATION SCHEME
8003423	KAPITAL PLUS
8003434	ALLIANZ VGI 1 FONDS SEGMENT PIMCO GOVERNMENT
8003441	NORD
8003443	ALLIANZGI-FONDS ZDD 2
8003444	ALLIANZGI-FONDS VPT SEGMENT VPT-R1-PIMCO
8003445	ALLIANZGI-FONDS OAD SEGMENT L'OREAL OBLIGATIONS
8003446	ALLIANZGI-FONDS CBP SEGMENT CBP EBTR
8003449	BAEK MASTERFONDS
8003451	DIT-FONDS VICTORIA DFS
8003452	BNY MELLON SERVICE KAPITALANLAGE-GESELLSCHAFT MBH ACTING ON
8003453	ALLIANZGI-FONDS ISAR SEGMENT ISAR PI-RENTEN
8003458	ALLIANZGI LUXEMBOURG - [REDACTED] DRESDNER VERMOGENSPLAN 15

Claim No.	Claimant Name
8003459	ALLIANZGI LUXEMBOURG - [REDACTED] DRESDNER VERMOGENSPLAN 25
8003460	ALLIANZGI LUXEMBOURG - [REDACTED] DRESDNER VERMOGENSPLAN 35
8003461	ALLIANZGI LUXEMBOURG - [REDACTED] DRESDNER VERMOGENSPLAN 65
8003462	ALLIANZGI LUXEMBOURG - [REDACTED] DRESDNER VERMOGENSPLAN 80
8003466	ALLIANZGI LUXEMBOURG - [REDACTED] ALLIANZ DIT MONEY
8003560	ROCKEFELLER & CO., INC.
8003680	HOWARD FAMILY TRUST DATED JULY 10, 1995
8003811	NITTAN CAPITAL SINGAPORE PTE LTD
8003843	EVANSTINE ESTATES LIMITED
8003874	PRICEWATERHOUSE COOPERS
8003932	SEA ISLAND ACQUISITIONS LLC
8003968	SASSE, OTTO E AND
8003971	BANK OF CHINA OF THE PEOPLE'S REPUBLIC OF CHINA
8003995	INTUITION PUBLISHING INC.
8004036	UNIVERSAL-INVESTMENT-GMBH
8004039	UNIVERSAL-INVESTMENT-GMBH
8004106	PIMCO CAYMAN GLOBAL MULTIPLE REAL RETURN FUND
8004107	STATE OF HAWAII EMPLOYEES' RETIREMENT SYSTEM
8004224	ENHANCED CASH FUND, A SERIES OF INVESCO FIXED INCOME TRUST
8004251	METLIFE SEPARATE ACCOUNT NO.346
8004308	KOREA INVESTMENT CORPORATION
9000138	DABBAH, ALBERTO
9000140	KAPUESCI, DANIEL M C
9000141	KATZ, DANIEL P.
9000142	KATZ, DANIEL & DIEGO M
9000143	KATZ, NORBERTO
9000144	DADER INVESTMENT CORP
9000328	O.C. CAPALBO, EJ. FERNANDEZ, O.A. CAPALBO, M.G. CAPALBO
9000330	DJAMUS, LUIS CESAR, AMELIA VANESA LAHAM AND JOSE LAHAM
9000432	DE FAHAM, ESTER LEVY
9000457	ALLAN A KORNFELD REV TRUST DTD 2/15/08
9000500	CHMEA, JAIME AND SARA F COHEN DE CHMEA (B)
9000527	CHMEA, JAIME AND
9000542	MACHADO, ANGEL E
9000575	TANNOR PARTNERS CREDIT FUND, LP
9000589	WASSERMAN, ARMANDO A
9000598	VONWIN CAPITAL MANAGEMENT, LP
9000613	MOLFINO, HECTOR CONSTANCIO
9000614	WILLINER, JOSE
9000616	VONWIN CAPITAL MANAGEMENT, LP
9000617	VONWIN CAPITAL MANAGEMENT, LP
9000619	MATTERA, M A & A C
9000622	FASCE, ROBERTO J
9000623	MOLFINO, HECTOR CONSTANCIO
9000624	CALAMARI, ABEL HECTOR
9000649	RBC CAPITAL MARKETS
9000650	RBC CAPITAL MARKETS
9000652	RBC CAPITAL MARKETS
9000654	RBC CAPITAL MARKETS
9000664	MOLFINO, PATRICIA LUISA
9000668	PIZARRO, MARIO

Claim No.	Claimant Name
9000669	ABITBOUL, JORGE M
9000670	MACERI, CARLOS HORACIO AND
9000682	BORRELL, HUGO A./HUGO /ALICIA /ANGELES
9000705	OLESA SA
9000727	PEDRO SIRERA, CAYETANA B BUSCEMI DE SIRERA, MIRNA A SIRERA
9000728	SA, KORIL
9000729	TANNOR PARTNERS CREDIT FUND, LP
9000730	KOULITECHENKO, WILFRID V.W.R
9000763	VONWIN CAPITAL MANAGEMENT, LP
9000770	SONAR CREDIT PARTNERS III, LLC
9000771	BALESTRA, DELFINA
9000773	SPNY MASTER FUND LP
9000954	TOMASSINI, DANIEL & LORENA
9000962	CELORRIO, MIGUEL L
9000964	VONWIN CAPITAL MANAGEMENT, LP
9001006	TTSD TRUST U/A/D 6/7/07
9001017	FERGUSON CRAFT S A
9001105	HIBBERT, ALEJANDRO JAVIER
9001262	BLACKROCK ADVISORS (UK) LTD
9001337	EBANOR S A
9001365	PERL, ROBERT
9001366	RABB, THEODORE & TAMAR - JTWROS
9001367	RABB TRUST II
9001456	CAROLINAS MEDICAL CENTER NORTHEAST PENSION PLAN
9001460	CMHA DEFINED BENEFIT PENSION PLAN
9001461	CMHA MALPRACTICE SELF INSURANCE TRUST FUND
9001463	CMHA FUNDED DEPRECIATION
9001468	NT COLLECTIVE ALL COUNTRY WORLD INDEX (ACWI)
9001471	MISSISSIPPI PUBLIC EMPLOYEES
9001472	HSC/RSC/ESC
9001476	JOHN HANCOCK VARIABLE INSURANCE TRUST LIFESTYLE BALANCED TRUST
9001486	AMRIT SINANAN
9001504	TRELLUS MANAGEMENT CO LLC
9001505	Z&M CAPITAL
9001520	OSPRAIE MANAGEMENT LP
9001565	STATE OF FLORIDA DEPT OF FINANCIAL SVCS
9001567	THE CAROLINAS HEALTHCARE FOUNDATION INC
9001569	HILLYARD REV PROFIT SHARING PLAN
9001587	TIBUR DEVELOP CO LTD
9001599	REAMS SCERA
9001677	WALLACE H COULTER FDN
9001678	STEINBERG ASSET MANAGEMENT LLC
9001719	FLORIDA DEPT OF FINANCIAL SERVICES,
9001721	STERLING CAPITAL TOTAL RETURN BOND FUND
9001723	STERLING CAPITAL TOTAL RETURN BOND FUND VIF
9001725	BB&T PENSION CORE FIXED INCOME
9001727	BB&T NON-QUALIFIED DEFINED BENEFIT CORE FIXED INCOME SEP ACT
9001729	PROGRESS ENERGY EMPLOYEE BENEFIT TRUST
9001745	LIDIA NOEMI MORONI
9001800	MORGENS WATERFALL VINTIADIS
9001803	MINNESOTA STATE INVESTMENT

Claim No.	Claimant Name
9001804	BAY BRIDGE CAPITAL MANAGEMENT LLC
9001808	PYRAMID MORTGAGE-BACKED SECURITIES FUND
9001814	LORING, WOLCOTT & COOLIDGE
9001815	BERNSTEIN VALUE EQUITIES
9001907	TANNOR PARTNERS CREDIT FUND, LP
9001912	WITTEN, RICHARD E.
9001917	PENNSYLVANIA PUBLIC SCHOOL EMPLOYEE'S RETIREMENT SYSTEM
9001918	LOEWS CORPORATION
9001919	CHOATE INVESTMENT ADVISORS
9001920	LEDYARD NAT'L BANK
9002033	FRANKLIN AMERICAN MORTGAGE COMPANY
9002107	BBVA SECURITIES INC.
9002108	PIEDMONT INV ADVISORS
9002228	OCP ASIA (HONG KONG) LIMITED
9002252	FAIR HARBOR CAPITAL, LLC
9002254	SISTERS OF ST JOSEPH TOSF
9002262	STATE STREET BANK & TRUST COMPANY
9002326	COOK COUNTY/GSAM
9002328	CARP DC H&W/GASM
9002329	TEAMS 705/GSAM
9002330	CONSTLAB PN/GSAM
9002342	SEQA CAPITAL ADVISORS LP
9002345	PERELMAN, RICARDO E & MARTA E PERELSZTEIN DE PEREZMAN
9002358	INTERNATIONAL INVESTMENT ADVISERS LLC
9002371	LAPIDUS TRUST U/A/D 06/17/02, THE
9002403	JOHN HANCOCK TRUST REAL RETURN BOND TRUST
9002405	JOHN HANCOCK FUNDS II GLOBAL BOND FUND
9002421	DOMINICAN SISTERS ST MARY OF THE SPRINGS
9002422	THE FOUNDATION OF THE CATHOLIC DIOCESE OF COLUMBUS OHIO
9002485	USAA INCOME STOCK FUND A/C GRANTHAM MAYO VAN OTERLOO
9002515	SHT MTL 73/GSAM
9002527	OREGON LABORER-EMPLOYERS PENSION TRUST FUND
9002534	MAINSTAY VP TOTAL RETURN PORTFOLIO
9002538	MAINSTAY TOTAL RETURN FUND
9002570	MAINSTAY VP GOVERNMENT PORTFOLIO
9002571	CLEAR ARC CAPITAL, INC.
9002573	ALLIANZ GLOBAL INVESTORS US LLC
9002574	FIDELITY MANAGEMENT & RESEARCH COMPANY
9002580	MOORE MACRO FUND L.P.
9002585	NGA CAPITAL FUND LIMITED
9002586	NGA CAPITAL FUND LIMITED
9002587	WELLS FARGO BANK, N.A.
9002590	USAA GROWTH & INCOME FUND
9002599	MAINSTAY GOVERNMENT FUND
9002606	T ROWE PRICE BALANCED FUND INC
9002607	T ROWE PRICE GNMA FUND
9002608	T ROWE PRICE INFLATION PROTECTED BOND FUND INC
9002609	T ROWE PRICE INSTITUTIONAL CORE PLUS FUND
9002610	T ROWE PRICE NEW INCOME FUND INC
9002611	T ROWE PRICE PERSONAL STRATEGY BALANCED FUND
9002612	T ROWE PRICE PERSONAL STRATEGY BALANCED PORTFOLIO

Claim No.	Claimant Name
9002613	T ROWE PRICE PERSONAL STRATEGY GROWTH FUND
9002614	T ROWE PRICE PERSONAL STRATEGY INCOME FUND
9002615	T ROWE PRICE SUMMIT GNMA FUND
9002616	T ROWE PRICE US BOND ENHANCED INDEX FUND INC
9002617	US TREASURY INTERMEDIATE FUND
9002618	US TREASURY LONG-TERM FUND
9002619	ENTERGY CORPORATION QUALIFIED PLAN MASTER TRUST
9002622	T ROWE PRICE US BOND ENHANCED INDEX TRUST
9002623	T ROWE PRICE MANAGED BOND COMMON TRUST FUND
9002654	ENTERGY CORPORATION COMPANIES RETIREMENT PLANS MASTER TRUST
9002656	PENSION PLAN OF ALLEN & COMPANY
9002658	MARRIOTT INTERNATIONAL INC EMPLOYEES PROFIT RETIREMENT SAND
9002659	ADVANCED SERIES TRUST-AST T ROWE PRICE GLOBAL BOND PORTFOLIO
9002661	ALASKA BOND TRUST
9002662	STATE OF ALASKA DEFERRED COMPENSATION PLAN
9002663	STATE OF ALASKA SUPPLEMENTAL ANNUITY PLAN
9002664	SECURITY BENEFIT LIFE-SBL FUND SERIES N
9002665	JC PENNEY COMPANY INC SAVINGS PROFIT SHARING & STOCK OWNERSH
9002666	JOHN HANCOCK VARIABLE INS. TRUST NEW INCOME TRUST
9002667	JOHN HANCOCK FUNDS II-SPECTRUM INCOME FUND
9002670	SUMITOMO MITSUI TRUST BANK, LIMITED
9002674	SARDIS, JEFFREY & LAUREN, TENANTS IN COMMON
9002730	KAYNE, FRED
9002762	CALIFORNIA PHYSICIANS' SERVICE
9002763	BLACKROCK TOTAL RETURN V.I. PORTFOLIO
9002764	BLACKROCK US GOVT BOND PORTFOLIO
9002767	CATHOLIC FOUND. FOR DIOCESE OF GREENSBURG
9002773	GREATER PENNSYLVANIA CARPENTERS' PEN FND
9002775	BLACKROCK MANAGED VOLATILITY V.I. FUND
9002776	BLACKROCK US GOVERNMENT BOND VI FUND
9002777	BLACKROCK TOTAL RETURN PORTFOLIO
9002779	BRD OF TRUST CEMENT MASONS LOCAL 526 PEN
9002782	CIRCUIT CITY STORES, INC., LIQUIDATING TRUST
9002789	PENSION PLAN FOR ALL ELIGIBLE EMPLOYEES OF ELLIOTT
9002794	FOURNIER RETIREMENT FUND, INC
9002796	GEISINGER SYSTEM SERVICES
9002797	CAPITAL GUIDANCE (FUND) LTD.
9002800	GANNON UNIVERSITY
9002801	INTERNATIONAL AIDS VACCINE INITIATIVE, INC
9002802	JOHNSON & JOHNSON
9002804	MILTON HERSHEY SCHOOL
9002805	MILLCREEK TOWNSHIP SUPERVISORS
9002806	MILLCREEK TOWNSHIP SUPERVISORS
9002809	TRUSTEES OF COLUMBIA UNIVERSITY NEW YORK
9002810	STICHTING BEDRIJFSPENSIOENFONDS VOOR.
9002815	CHURCH PENSION FUND, THE
9002816	CI FIXED INCOME FUND
9002817	PLUMBERS & PIPEFITTERS LOCAL UNIONS NO.
9002818	PITTSBURGH FOUNDATION, THE
9002819	PTC ALLIANCE
9002826	SISTERS OF ST. JOSEPH OF NW PA

Claim No.	Claimant Name
9002827	MASTER PENSION TRUST CSX CORP & AFFILIATED COMPANIES
9002830	UNITED METHODIST STEWARDSHIP FOUNDATION
9002831	UAW RETIREE MEDICAL BENEFITS TRUST
9002832	CHEVRON MASTER PENSION TRUST
9002833	WATSON INSTITUTE, THE
9002835	PRIME SERIES BLACKROCK JAPAN US AGGREGATE
9002836	APT FONDS
9002837	ALLIANZ GLOBAL INVEST EUR ALLIANZGIFONDS
9002838	BLACKROCK LIFE LIMITED
9002840	DORIS DUKE CHARITABLE FOUNDATION
9002843	DPWN HOLDING (USA), INC.
9002845	BLACKROCK GLOBAL FUNDS
9002847	BLACKROCK AUSTRALIAN BOND FUND
9002848	BLACKROCK AUSTRALIAN CORE PLUS CASH FUND
9002849	BLACKROCK AUSTRALIAN CORE PLUS BOND FUND
9002850	BLACKROCK GLOBAL DIVERSIFIED BOND FUND
9002851	UNUM GROUP PENSION PLAN
9002855	UNISYS MASTER TRUST
9002856	PACE INTERMEDIATE FIXED INCOME INVEST
9002858	TENNESSEE VALLEY AUTHORITY
9002861	TRAFALGAR HOUSE PENSION SCHEME
9002862	TARGET CORPORATION MASTER PENSION TRUST
9002863	TARGET CORPORATION
9002866	TULARE COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
9002867	TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
9002868	MILLERCOORS, LLC MASTER RETIREMENT TRUST
9002870	STATE UNIVERSITIES RETIREMENT SYSTEM OF ILLINOIS
9002872	SEI INSTITUTIONAL INTERNATIONAL TRUST-
9002873	SIEMENS CORPORATION
9002874	SIEMENS PENSION PLAN MASTER TRUST
9002875	BRUNEI SHELL RETIREMENT BENEFIT FUND
9002876	SEI INSTITUTIONAL INTERNATIONAL TRUST-INTERNATIONAL FIXED INCOME FUND
9002878	SEIU BUILDING SERVICE 326J
9002879	ML RETIREMENT PRESERVATION TRUST
9002880	REFORM PENSION BOARD
9002881	HOFFMANN-LA ROCHE INC.
9002883	QIC GLOBAL CREDIT FUND
9002884	PERKINELMER, INC.
9002885	POLARIS FUND
9002886	PORT AUTHORITY OF ALLEGHENY COUNTY
9002887	PPG INDUSTRIES, INC. PENSION PLAN TRUST
9002888	PPL SERVICES CORPORATION MASTER TRUST
9002890	PRUDENTIAL INSURANCE
9002891	THE PRUDENTIAL INSURANCE COMPANY OF AMERICA
9002897	BANK OF AMERICA CORPORATION, PLAN SPONSOR
9002898	FIDELIS CARE NEW YORK
9002899	FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
9002900	BLACKROCK GLOBAL FUNDS
9002901	BLACKROCK WORLD INCOME FUND, INC.
9002902	BLACKROCK INVEST GR BLACKROCK FUNDS II
9002903	BLACKROCK LOW DURATION BOND PORTFOLIO

Claim No.	Claimant Name
9002904	BLACKROCK INFLATION PROTECTED BOND PORTFOLIO
9002905	BLACKROCK INTERNATIONAL BOND PORTFOLIO
9002906	BLACKROCK FUNDS II US GOVERNMENT BOND
9002908	BLACKROCK CORE BOND - BLACKROCK FUNDS II
9002909	BLACKROCK FUNDS II US GOVERNMENT BOND
9002910	BLACKROCK MAN VOLATILITY PORT BLACKROCK
9002911	THE BOEING COMPANY EMPLOYEE RETIREMENT PLANS MASTER TRUST
9002914	BLACKROCK CORE BOND TRUST
9002918	BFM LIBOR CAYMAN UNIT TRUST
9002919	BLACKROCK INCOME TRUST
9002920	BLACKROCK GLOBAL FUNDS
9002923	STICHTING BEDRIJFSPENSIOENFONDS VOOR.
9002924	BLACKROCK INCOME MASTER FUND
9002925	BLACKROCK CORE BOND TRUST
9002926	BLACKROCK GLOBAL BOND EX-JAPAN STRATEGY FUND
9002927	THE HITACHI MASTER FUND-GB GLOBAL BOND FUND
9002930	BLACKROCK CAYMAN UNIT TRUST
9002931	BLACKROCK BALANCED CAPITAL PORTFOLIO
9002934	BUALUANG GLOBAL MIXED FUND
9002935	MANAGED ACCOUNT SERIES: US MORTGAGE
9002936	AXA FINANCIAL, INC.
9002938	STICHTING PENSIOENFONDS ATOS
9002941	ARCH REINSURANCE LTD.
9002942	ARCH REINSURANCE LTD.
9002944	STICHTING PENSIOENFONDS OPENBARE APOTHEK
9002945	ARCHDIOCESE OF NEWARK
9002948	AMETEK, INC.
9002951	ACUMENT GLOBAL TECHNOLOGIES, INC.
9002952	RETIREMENT ANNUITY PLAN FOR EMPLOYEES OF THE ARMY &
9002953	YMCA RETIREMENT FUND
9002954	BLACKROCK GLOBAL FUNDS
9002955	WHEATON BOND FUND
9002956	WRITERS' GUILD - INDUSTRY HEALTH FUND
9002958	THE MASTER TRUST BANK OF JAPAN, LTD.
9002959	THE MASTER TRUST BANK OF JAPAN, LTD.
9002961	BLACKROCK GLOBAL FUNDS - WORLD BOND FUND
9002966	BLACKROCK GLOBAL FUNDS
9002968	UPS RETIREMENT PLAN TRUST, THE
9002970	RETIREMENT SYSTEM OF THE UNIVERSITY OF PUERTO RICO
9002971	UNIVERSITY OF PITTSBURGH
9002973	UNITED NATIONS RELIEF & WORKS AGENCY PAL
9002977	STATE UNIVERSITIES RETIREMENT SYSTEM OF ILLINOIS
9002978	STATE UNIVERSITIES RETIREMENT SYSTEM OF ILLINOIS
9002979	BFM LIBOR ALPHA CAYMAN UNIT TRUST
9002980	BLACKROCK CORE BOND - BLACKROCK FUNDS II
9002981	THE PNC FINANCIAL SERVICES GROUP, INC. PENSION PLAN
9002982	PUBLIC SCHOOL RETIREMENT SYSTEM OF MISSOURI
9002983	PFIZER INC & NORTHERN TRUST MASTER TRUST
9002984	ASIAN DEVELOPMENT BANK
9002985	NOMURA TRUST AND BANKING CO, LTD, THE
9002986	UTAH STATE RETIREMENT SYSTEMS

Claim No.	Claimant Name
9002988	FLORIDA PREPAID COLLEGE BOARD
9002989	FIRST STATE SUPER
9002990	BILL & MELINDA GATES FOUNDATION TRUST
9002991	FIDELITY MANAGEMENT TRUST CO AS DIRECTED TRUSTEE FOR
9002992	BGF GLOBAL GOVERNMENT BOND FUND
9002993	GEORGIA HOUSING & FINANCE AUTHORITY
9002996	BLACKROCK GLOBAL FUNDS
9002998	SAUDI ARABIAN MONETARY AGENCY
9002999	BEREA COLLEGE
9003000	CITY OF PITTSBURGH COMPREHENSIVE MUNICIPAL PENSION
9003001	HC CAPITAL TRUST- THE CORE FIXED INCOME PORTFOLIO
9003004	HORACE MANN MONEY PURCHASE PENSION PLAN
9003005	HOSPITAL SISTERS HEALTH SYSTEM
9003009	IBM
9003010	INOVA HEALTH SYSTEM FOUNDATION
9003012	ILLINOIS MUNICIPAL RETIREMENT FUND
9003013	ILLINOIS MUNICIPAL RETIREMENT FUND
9003014	INVESCO
9003015	INVESCO
9003016	INVESCO
9003017	INVESCO
9003018	INTERNATIONAL PAPER COMPANY COMMINGLED INVESTMENT GROUP TRUST
9003022	THE PFIZER FOUNDATION, INC.
9003023	INDIANA PUBLIC RETIREMENT SYSTEM
9003027	PEGASUS INVESTMENT TRUST
9003028	PG&E CORPORATION RETIREMENT MASTER TRUST
9003029	PACIFIC GAS & ELECTRIC CO MED PLAN TRUST
9003032	UNIFORM RET SYS FOR JUSTICES & JUDGES
9003033	OKLAHOMA PUBLIC EMPLOYEES RETIREMENT SYS
9003035	THE OBSIDIAN MASTER FUND
9003036	TEACHERS' RETIREMENT SYSTEM OF THE CITY OF NY
9003037	NEW YORK CITY POLICE PENSION FUND
9003039	NEW YORK CITY FIRE DEPT. PENSION FUND
9003040	NEW YORK CITY EMPLOYEES' RETIREMENT SYS
9003041	EVANGELICAL LUTHERAN CHURCH IN AMERICA
9003042	NVIT BOND INDEX FUND
9003043	NATIONWIDE
9003045	NORTEL NETWORKS
9003046	NORTHROP GRUMMAN PENSION MASTER TRUST
9003049	NORD/LB ASSET MGMT FBO AG NORD/LB AM GLO
9003053	MACY'S INC.
9003055	LUCENT TECHNOLOGIES
9003056	LUCENT TECHNOLOGIES
9003057	LUCENT TECHNOLOGIES
9003059	LEHIGH UNIVERSITY
9003060	COUNTY OF LOS ANGELES DEFERRED COMPENSATION AND THRIFT PLAN
9003061	COUNTY OF LOS ANGELES SAVINGS PLAN
9003062	LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
9003063	THE BANK OF KOREA
9003064	KIMBERLY-CLARK RETIREMENT TRUST
9003065	KOREA INVESTMENT CORPORATION

Claim No.	Claimant Name
9003068	JOHNSON & JOHNSON PEN AND SAVINGS TRUST
9003069	1199SEIU NATIONAL BENEFIT FUND
9003070	BLACKROCK JAPAN BLENDED LIBOR ALPHA MBS PORTFOLIO
9003071	THE MASTER TRUST BANK OF JAPAN, LTD.
9003075	MISSOURI STATE EMPLOYEES RETIREMENT SYSTEM
9003076	MUNICIPALITY OF ANCHORAGE
9003077	3M VOLUNTARY INVEST AND 3M SAVINGS TRUST
9003078	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY
9003079	MASSACHUSETTS MUTUAL LIFE INSURANCE COMP
9003080	MASSACHUSETTS MUTUAL LIFE INSURANCE COMP
9003085	MASTER TOTAL RETURN PORTFOLIO
9003087	METROPOLITAN SERIES FUND BLACKROCK BOND
9003088	METROPOLITAN LIFE INSURANCE COMPANY
9003089	MONTGOMERY COUNTY EMPLOYEES' RETIREMENT SYSTEM
9003090	MICHIGAN CATHOLIC CONFERENCE
9003091	HONG KONG SPECIAL ADMINISTRATIVE REGION
9003151	COSMOPOLITAN INVESTMENT FUND PANAGORA INTERNATIONAL EQUITY
9003153	COSMOPOLITAN INVESTMENT FUND - PANAGORA GLOBAL EQUITIES FUND
9003155	TRANSAMERICA PREMIER LIFE INSURANCE CO
9003175	USAA MASTER TRUST PENSION AND RSP
9003176	USAA MASTER TRUST PENSION AND RSP
9003258	NEW YORK LIFE INSURANCE COMPANY
9003259	NEW YORK LIFE INSURANCE AND ANNUITY CORPORATION
9003282	ARAB INTERNATIONAL BANK
9003289	MINNESOTA MEDICAL FOUNDATION
9003290	UBS FINANCIAL SERVICES INC
9003297	MITSUBISHI UFJ INVESTOR SERVICES & BANKING (LUXEMBOURG) SA
9003302	GM ASSET MAGM GROUP PENSION TRUST I GM MORTGAGE OPP POOL
9003303	PUTNAM INTERMEDIATE DOMESTIC INVESTMENT GRADE TRUST
9003304	PUTNAM INTERNATIONAL DISTRIBUTORS LTD
9003305	GM ASSET MGMT INVESTMENT FUNDS TRUST-PROMARK INCOME FUND
9003306	PUTNAM WORLD TRUST-PUTNAM GLOBAL FIXED INCOME ALPHA FUND S2
9003307	PUTNAM RETIREMENT ADVANTAGE GAA GROWTH PORTFOLIO
9003310	IDS 067 RIVERSOURCE LTD DURATION BOND FUND
9003312	IDS 098 RIVERSOURCE US GOVERNMENT MORTGAGE FUND
9003321	KINDER MORGAN, INC
9003322	MASSACHUSETTS MUTUAL LIFE INS CO --
9003323	INTERNATIONAL INVESTMENT FUND - PUTNAM GLOBAL AGGREGATE FIXED INCOME
9003325	DISTRICT OF COLUMBIA RETIREMENT BOARD
9003353	BROADVIEW ADVISORS LLC
9003366	ACMBERNSTEIN ALTERNATIVE INVESTMENT-FIXED INCOME
9003370	ABSA BANK LIMITED
9003371	LEVIN CAPITAL STRATEGIES
9003389	RIVERSOURCE INVESTMENTS LLC
9003390	COLUMBIA MANAGEMENT INVESTMENT ADVISORS LLC
9003404	DENVER INVESTMENT ADVISORS
9003417	TRILOGY GLOBAL ADVISORS LLC
9003421	UNION CARBIDE EMPLOYEES PENSION PLAN
9003422	DOW EMPLOYEES PENSION PLAN
9003773	NEW YORK CITY FIRE OFFICERS' VARIABLE SUPP FUND
9003851	THE PANAGORA GROUP TRUST INTERNATIONAL EQUITY FUND

Claim No.	Claimant Name
9003857	JOHN DEERE PENSION TRUST
9003861	SOUND RETIREMENT TRUST
9003907	VONWIN CAPITAL MANAGEMENT, LP
9003908	PUTNAM DIVERSIFIED INCOME TRUST CAYMAN MASTER FUND
9003909	PUTNAM WORLD TRUST - PUTNAM GLOBAL FIXED INCOME ALPHA FUND S2
9003910	PUTNAM ABSOLUTE RETURN FIXED INCOME FUND
9003915	PREMIER GLOBAL AGGREGATE FUND
9003927	WESTERN MESSENGER SERVICE INC
9003931	THRIVENT INVESTMENT MANAGEMENT INC
9003946	BALTIMORE EQUITABLE SOCIETY
9003954	PUTNAM TOTAL RETURN TRUST
9003991	IHC HEALTH SERVICES INC
9003993	WELLS FARGO BANK, NATIONAL ASSOCIATION
9003995	STERLING CAPITAL MANAGEMENT LLC
9003997	ILLINOIS TOOL WORKS, INC. MASTER TRUST
9003999	HOTCHKIS AND WILEY
9004000	MASON TENDERS DISTRICT COUNCIL TRUST FUNDS
9004005	ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
9004226	NORGES BANK
9004334	DUQUESNE CAPITAL MANAGEMENT LLC A/C SWAT FUND LP
9004336	DUQUESNE CAPITAL MANAGEMENT LLC A/C IRON CITY FUND
9004339	DUQUESNE CAPITAL MANAGEMENT LLC
9004377	CITY OF OAKLAND
9004382	HATTERAS FINANCIAL CORP
9004393	BANK OF NEW YORK MELLON, TRUSTEE FOR ALLIANCE QUINCY
9004401	BOARD OF PENSIONS OF THE PRESBYTERIAN CHURCH
9004420	PASCO-HERNANDO COMMUNITY COLLEGE FOUNDATION INC
9004439	TYCO INTERNATIONAL MASTER RETIREMENT TRUST
9004500	BANK OF NEW YORK MELLON TRUST CO, NA, AS TRUSTEE
9004551	STELLIAM INVESTMENT MANAGEMENT LP
9004583	SOUND ENERGY PARTNERS INC
9004584	TIGER GLOBAL MANAGEMENT LLC
9004634	IDA
9004642	RIC-RIF NON-US FUND
9004645	RTC-CEBFT RUSSELL INTERNATIONAL FUND
9004647	RUSSELL MULTI-STRATEGY GLOBAL BOND FUND
9004648	RIC PLC THE STERLING CORPORATE BOND FUND
9004649	RIC PLC THE STERLING BOND FUND
9004650	RIC PLC THE US BOND FUND
9004662	PENSION FUND OF HEAT AND FROST INSULATORS LOCAL 12
9004663	ANNUITY FUND OF HEAT AND FROST INSULATORS LOCAL 12
9004681	ERIE COUNTY RETIREMENT BOARD
9004683	CAROLINA HEALTHCARE SYSTEM-MALPRACTICE SELF INSURANCE PORTFOLIO
9004684	BANK OF KOREA
9004685	THE CAROLINAS HEALTHCARE FOUNDATION INC
9004686	SOUTH CAROLINA SCHOOL BOARDS INSURANCE TRUST
9004687	EMPLOYEES' RETIREMENT PLAN OF C R BARD INC AND THE
9004690	BANK FOR INTERNATIONAL SETTLEMENTS
9004693	KOREA INVESTMENT CORPORATION
9004694	INDIANA PUBLIC EMPLOYEES RETIREMENT FUND
9004696	GMT MBS CAYMAN UNIT TRUST

Claim No.	Claimant Name
9004697	GMT LIBOR CAYMAN UNIT TRUST
9004698	MAINE MEDICAL CENTER PENSION FUND
9004703	WELLS FARGO SECURITIES, LLC
9004705	FIRST CLEARING LLC
9004726	GMAM GROUP PENSION TRUST II
9004727	EVERGREEN CORE BOND FUND
9004728	GENERAL AMERICAN LIFE INSURANCE COMPANY
9004733	SUPERVALU INC MASTER INVESTMENT TRUST
9004736	NATIONAL ELECTRICAL BENEFIT FUND
9004741	BANCO DE MEXICO
9004742	EVERGREEN UTILITIES & HIGH INCOME FUND
9004749	BANK OF NEW YORK MELLON, TRUSTEE OF ALLIANCE BROCKTON
9004770	RIVERSIDE HOLDINGS LLC
9004802	WELLS FARGO SECURITIES LLC
9004843	FRANKLIN STRATEGIC INCOME FUND
9004869	RUSSELL INVESTMENT COMPANY
9004870	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY
9004873	PALM TRAN INC/ATU LOCAL 1577 PENSION FUND
9004874	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY
9004875	DRRT FBO UBS FUND MANAGEMENT SWITZERLAND AG
9004901	DRRT FBO UBS FUND MANAGEMENT SWITZERLAND AG
9004916	HOSPITAL AUTHORITY PROVIDENT FUND SCHEME PM-1881
9004931	EUROMOBILIARE INTERNATIONAL FUND-GLOBAL ENHANCED DIVIDEND-GEDl
9004947	RIC RUSSELL INVESTMENT GRADE BOND FUND
9004948	RTC - CEBFT RUSSELL FIXED INCOME II FUND
9004949	RTC - CEBFT RUSSELL MULTI-MANAGER BOND FUND
9004950	RUSSELL LONG DURATION FIXED INCOME FUND
9004951	UAL DIVERSIFIED BOND FUND
9004970	ASB CAPITAL MANAGEMENT FBO CUSTODIAN CHURCH OF LITTLE FLOWER ENDOW
9005026	BANK OF NEW YORK MELLON TRUST COMPANY, N.A.
9005033	ASB CAPITAL MANAGEMENT FBO CUSTODIAN ARCHDIOCESE INVESTMENT FUND
9005058	PEPSI AMERICA DEFINED CONTRIBUTION MASTER TRUST
9005060	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY
9005080	FLORIDA INSTITUTE OF TECHNOLOGY INC
9005081	FUTURES DIRECTIONS GLOBAL CREDIT FUND
9005098	CAISSE DE DEPOT ET PLACEMENT DU QUEBEC
9005108	WELLS FARGO 401K PLAN STABLE VALUE FUND
9005164	ALABAMA TRUCKERS ASSOCIATION
9005231	NORTHERN CAPITAL MANAGEMENT
9005256	RIDGEWORTH CAPITAL MANAGEMENT LLC
9005257	RIDGEWORTH CAPITAL MANAGEMENT LLC
9005326	RAYMOND JAMES
9005327	RAYMOND JAMES
9005328	RAYMOND JAMES
9005329	RAYMOND JAMES
9005332	STICHTING PENSIOENFONDS ABP
9005336	SEASONS SERIES TRUST
9005337	SUNAMERICA SERIES TRUST-TOTAL RETURN BOND PORTFOLIO
9005414	KFW
9005425	NESTLE IN THE USA SAVINGS TRUST
9005439	CITY OF FERGUS FALLS

Claim No.	Claimant Name
9005440	LEAGUE OF MINNESOTA CITIES INSURANCE TRUST
9005445	TUDOR BVI GLOBAL PORTFOLIO LP, THE
9005446	THE KUWAIT INVESTMENT OFFICE
9005453	COLLEGE RETIREMENT EQUITIES FUND - STOCK ACCOUNT
9005476	TANNOR PARTNERS CREDIT FUND, LP
9005482	IBEW PENSION BENEFIT FUND
9005483	UNISYS MASTER TRUST
9005484	NATIONAL ELECTRIC ANNUITY PLAN
9005485	SMITH BREEDEN ASSOC INC BURROUGHS WELLCOME 172217-99
9005526	ALBERT EINSTEIN MEDICAL CENTER
9005607	STATE UNIV RET SYST ILLINOIS
9005689	SHEET METAL WORKERS LOCAL 28 ANNUITY
9005690	SHEET METAL WORKERS LOCAL 28 PENSION
9005697	COLUMBIA MANAGEMENT INVESTMENT ADVISORS LLC
9005701	INDIANA PUBLIC RETIREMENT SYSTEM
9005737	SOUTHPAW KOUFAX, LLC
9005738	WESTERN DIGITAL CORP
9005801	JUGGERNAUT
9005812	STICHTING BLUE SKY ACTIVE LONG DURATION
9005893	SHAMAH, ISAAC
9005941	THE BOEING COMPANY EMPLOYEE SAVINGS PLAN MASTER TRUST
9006031	STICHTING PENSIOENFONDS ABP
9006055	ARMY EMERGENCY RELIEF WESTERN ASSET MANAGEMENT COMPANY
9006056	DRRT FBO UBS FUND MANAGEMENT SWITZERLAND AG
9006116	DEN NORSKE KRIGSFORSIKRING FOR SKIB GJEN
9006121	WTC CAPTIVE INSURANCE COMPANY, INC
9006122	BLACKROCK DEBT STRATEGIES FUND, INC
9006124	BLACKROCK FINANCIAL MANAGEMENT, INC
9006125	EQ ADVISORS TRUST - MULTIMANAGER CORE BOND PORTFOLIO
9006130	MARK ASSET MANAGEMENT CORP
9006332	WESTERN ASSET MANAGEMENT CORE FIXED INCOME FUND OF THE INVESCO GROUP
9006334	WSTRN ASSET MNGMT A-OR-BETTER CORE FXD INCOME FUND OF THE
9006372	VONWIN CAPITAL MANAGEMENT, LP
9007063	ILLINOIS STATE UNIVERSITIES RETIREMENT SYSTEM
9007082	CREDIT SUISSE SECURITIES USA LLC
9007151	MANUFACTURERS AND TRADERS TRUST CO
9007209	SISTERS OF CHRISTIAN CHARITY
9007290	FORD MOTOR CO US DEFINED BENEFIT MASTER TRUST
9007549	INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 478
9007693	BATTERY PARK HIGH YIELD OPPORTUNITY MASTER FUND, LTD.
9007798	WESTERNBANK INTERNATIONAL
9007799	WESTERNBANK PUERTO RICO
9007956	BLACKROCK GLOBAL FUNDS
9007960	BLACKROCK INSTITUTIONAL BOND FUND-INTERNATIONAL BOND
9007963	BLACKROCK GLOBAL FUNDS
9007964	BIA INVESTMENTS, LLC
9007965	HONG KONG HOUSING SOCIETY
9007967	NORD/LB ASSET MGMT CO AG NORD LB AM OELB
9008025	SECURITY LIFE OF DENVER INSURANCE CO
9008026	RELIASTAR LIFE INSURANCE COMPANY
9008029	IOWA JUDICIAL RETIREMENT SYSTEM (AMENDED)

Claim No.	Claimant Name
9008033	BOARD OF TRUSTEES OF THE PENSION FUND OF LOCAL 74
9008034	MID AMERICAN ENERGY COMPANY (AMENDED)
9008060	BOARD OF TRUSTEES OF THE WELFARE FUND OF LOCAL 74
9008062	MACKAY SHIELDS LLC
9008074	ROBECO INSTITUTIONAL ASSET MANAGEMENT BV
9008079	THRIVENT FINANCIAL FOR LUTHERANS
9008100	QIC DIVERSIFIED FIXED INTEREST FUND NO. 1
9008101	AT&T SAVINGS GROUP MASTER TRUST
9008103	PEOPLE'S BANK OF CHINA
9008109	RUT THE INTERNATIONAL BOND FUND
9008133	BULLTICK CAPITAL MARKETS
9008148	TRADING SCREEN INC.
9008157	HSBC BANK PLC
9008159	CORNER BANCA SA
9008185	BROWN BROTHERS HARRIMAN & CO
9008187	AUSTRALIANSUPER PTY LTD
1581-4	WESTERN ASSET US CORE BOND LLC
1581-5	WESTERN ASSET US CORE PLUS-UNIVERSAL LLC
2079-1	LEGG MASON WESTERN ASSET US CORE PLUS BOND FUND
2261-2	WESTERN ASSET US CORE BOND FUND
5036314-70	CREDIT SUISSE LOAN FUNDING LLC
5046314-90	CREDIT SUISSE LOAN FUNDING LLC
5760-1	RBC CAPITAL MARKETS, LLC
6024-1	TANNOR PARTNERS CREDIT FUND, LP
6314-1	CREDIT SUISSE LOAN FUNDING LLC
7002563-1	BANK OF NEW YORK MELLON TRUST CO N.A.
8001029-3	ELLIOTT ASSOCIATES
8002355-1	SAN DIEGO COUNTY EMPLOYEES RETIREMENT ASSOCIATION
9002486-1	WELLS FARGO BANK, N.A.
9002488-1	WELLS FARGO BANK, N.A.
9002590-1	WELLS FARGO BANK, N.A.
9002597-1	WELLS FARGO BANK, N.A.
9007693-1	NOMURA CORPORATE RESEARCH AND ASSET MANAGEMENT INC.

EXHIBIT 5

HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

NOTICE OF ELECTING CLAIMS IN THE
ACCELERATED FINAL DISTRIBUTION ELECTION[1]

PLEASE TAKE NOTICE that on May [__], 2018, this Court entered the Procedures Order (ECF No. [__]), and on June [__], 2018, this Court entered the Election Order (ECF No. [__]) (together, the "Accelerated Final Distribution Orders").

PLEASE TAKE FURTHER NOTICE that the Accelerated Final Distribution Orders authorized James W. Giddens (the "Trustee"), as trustee for the SIPA liquidation of the business of Lehman Brothers Inc. ("LBI"), to, among other things, provide evidence and notice of the Electing Claims and transfer the Electing Claims in accordance with Federal Rule of Bankruptcy Procedure 3001(e)(2).

PLEASE TAKE FURTHER NOTICE that the Electing Claims scheduled hereto as Exhibit A have been filed in this case. The Trustee hereby gives evidence and notice,

1. Capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Procedures, attached as Exhibit 1 to the Procedures Order. (ECF No. [__].)

pursuant to the Accelerated Final Distribution Orders, of the assignment and transfers of these Electing Claims to the following Sponsor:

Transferee's Name

[Sponsor's Name]

[Address Line 1]
[Address Line 2]
[Address Line 3]

PLEASE TAKE FURTHER NOTICE that assignment and transfer of the Electing Claims to the Sponsor shall be deemed effective upon the filing of this Notice of Electing Claims with the Court.

Dated: New York, New York
August [__], 2018

EXHIBIT E

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (SCC) SIPA

[PROPOSED] ORDER AUTHORIZING THE TRUSTEE TO EFFECTUATE THE ACCELERATED FINAL DISTRIBUTION ELECTION

Upon consideration of the motion, dated May 1, 2018 (the "Motion"),[1] of James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. ("LBI") under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. sections 78aaa *et seq.* ("SIPA"), for entry of an order (the "Election Order") authorizing the Trustee to proceed with presenting the Accelerated Final Distribution Election to general unsecured claim holders; and it appearing that the Bankruptcy Court has jurisdiction over the Motion pursuant to SIPA § 78eee(b)(4); and venue being proper before this Court pursuant to SIPA § 78eee(a)(3) and 15 U.S.C. § 78aa; the Bankruptcy Court having approved the Procedures, the Notice, the Election, Assignment, and Release, and the population of Eligible Claims by order dated [_____], 2018 (the "Procedures Order"); and the Trustee having provided adequate and timely notice to all creditors and parties-in-interest of the Motion and the documents approved by the Procedures Order; and it appearing that the Sponsor submitted the highest and best offer to Electing Claimants for participation in the Accelerated Final Distribution Election; and the Trustee having complied in all respects with the Procedures Order;

1. Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Procedures Orders.

and it appearing that due, good, sufficient, and timely notice of the relief sought and granted in this Election Order has been given and that no other or further notice need be given; and it appearing that the relief requested in the Motion is in the best interests of the LBI estate, its creditors, and other parties-in-interest; and after due deliberation and sufficient cause appearing therefor;

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS:

A. Notice. Notice of the Procedures and the Supplemental Notice was served in accordance with the Procedures, was adequate and sufficient under the circumstances of this SIPA proceeding and this Court's Procedures Order, and accordingly complies with all applicable requirements of the *Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures and Related Relief* (ECF No. 3466).

B. Selection of Sponsor. The Trustee's solicitation and selection of the Sponsor was made in accordance with the Procedures, and [Sponsor Name] is capable to serve as Sponsor for the Accelerated Final Distribution Election.

C. Rate. The Rate is the highest and best offer that the Trustee could obtain through the Procedures for payment by the Sponsor to Eligible Claimants, and the Rate is fair, reasonable, and appropriate in light of the circumstances of this SIPA proceeding and payment of the Accelerated Payment constitutes fair, full and adequate consideration to the Electing Claimants for their Electing Claims.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. The relief requested in the Motion, as supplemented by the Supplemental Notice, is granted as set forth in this Election Order.

2. Any objections to the entry of this Election Order or the relief granted herein that have not been withdrawn, waived, or settled, or otherwise resolved are hereby denied and overruled.

3. [Sponsor Name] shall serve as the Sponsor in the Accelerated Final Distribution Election.

4. The Rate to be applied in the Accelerated Final Distribution Election of [X.XX]% of the allowed general unsecured amount of any Electing Claim is approved.

5. The Trustee, the Election Agent, and the Sponsor are authorized to perform their obligations, comply with the terms of, and take all actions necessary to effectuate the Accelerated Final Distribution Election.

6. The Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Election Order.

7. Pursuant to section 105(a) of the Bankruptcy Code, as made applicable to this SIPA proceeding by SIPA sections 78fff(b) and 78fff-1(a), to the maximum extent permitted by the Bankruptcy Code and applicable law, neither the Securities Investor Protection Corporation, the Trustee, nor the Election Agent, nor any of their respective representatives, agents, officers, directors, employees, partners, advisors, attorneys, or other professionals (the "Estate Parties"), shall have or incur any liability to, or be subject to any right of action for any act or omission in connection with, relating to, or arising out of the reasonable execution of the Accelerated Final Distribution Election.

8. Without limiting the foregoing, the Estate Parties shall not be liable to the Sponsor in connection with the Accelerated Final Distribution Election provided that the full amount of the Sponsor Payment is, as set forth in section V(C) of the Procedures, disbursed to the Electing

Claimants, returned to the Sponsor, or retained by the Trustee solely as set forth in section IV(C)(i)(b) of the Distribution Procedures.

9. Entry of this Election Order is without prejudice to the right of the Trustee to seek a further order of this Court disallowing, expunging, objecting to, or otherwise resolving any unresolved claims.

10. This Election Order shall be immediately effective and enforceable upon its entry.

11. This Court shall retain jurisdiction to hear and determine all matters arising from or related to this Election Order.

Dated: New York, New York
_____, 2018

HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE