

Presentment Date and Time: December 16, 2021 at 9:00 a.m. (Prevailing Eastern Time)  
Response Deadline: December 15, 2021 at 4:00 p.m. (Prevailing Eastern Time)

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

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

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**NOTICE OF PRESENTMENT OF TRUSTEE'S MOTION FOR AN ORDER  
PURSUANT TO SECTION 503(a) OF THE BANKRUPTCY CODE AND BANKRUPTCY  
RULE 3003(c)(3) ESTABLISHING A FOURTH SUPPLEMENTAL DEADLINE FOR  
FILING REQUESTS FOR PAYMENT OF CERTAIN ADMINISTRATIVE EXPENSES  
AND PROCEDURES RELATING THERETO AND  
APPROVING THE FORM AND MANNER OF NOTICE THEREOF**

PLEASE TAKE NOTICE that James W. Giddens (the "Trustee"), Trustee for  
the SIPA Liquidation of Lehman Brothers Inc., by and through his undersigned attorneys,  
Hughes Hubbard & Reed LLP, will present the annexed Motion for an Order Pursuant to Section  
503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing a Fourth  
Supplemental Deadline for Filing Requests for Payment of Certain Administrative Expenses and  
Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof (the  
"Motion"), as further described in the Motion, for signature to the Honorable Shelley C.  
Chapman, United States Bankruptcy Judge, in chambers, at the United States Bankruptcy Court  
for the Southern District of New York, the Alexander Hamilton United States Customs House,

One Bowling Green, New York, New York 10004, on **December 16, 2021 at 9:00 a.m.**  
**(Prevailing Eastern Time).**

**PLEASE TAKE FURTHER NOTICE** that objections, if any, to entry of the proposed order (the “Proposed Order”) approving the Motion 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 Bankruptcy Court, together with proof of service, electronically, in accordance with General Order M-399 (available at the Court’s website, [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Court’s Electronic Case Files system, and by all other parties in interest, on a 3.5 inch disk or CD-ROM, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format no later than **December 15, 2021 at 4:00 p.m. (Prevailing Eastern Time)** (the “Objection Deadline”); and (vi) served on (a) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York 10004, Attn: Jeffrey S. Margolin, Esq.; and (b) Securities Investor Protection Corporation, 1667 K Street, NW, Suite 1000, Washington, DC 20006-1620, Attn: Kenneth J. Caputo, Esq. and Hemant Sharma, Esq., with a courtesy copy to the chambers of the Honorable Shelley C. Chapman, United States Bankruptcy Court, One Bowling Green, New York, New York 10004.

**PLEASE TAKE FURTHER NOTICE** that if no objections are timely filed and served by the Objection Deadline with respect to the Proposed Order, the relief requested shall be deemed unopposed, and the Bankruptcy Court may enter the Proposed Order without a hearing.

Dated: New York, New York  
December 8, 2021

HUGHES HUBBARD & REED LLP

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

Presentment Date and Time: December 16, 2021 at 9:00 a.m. (Prevailing Eastern Time)  
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Attorneys for James W. Giddens, Trustee for  
the SIPA Liquidation of Lehman Brothers Inc.

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

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**TRUSTEE’S MOTION FOR AN ORDER PURSUANT TO SECTION 503(a) OF THE  
BANKRUPTCY CODE AND BANKRUPTCY RULE 3003(c)(3) ESTABLISHING A  
FOURTH SUPPLEMENTAL DEADLINE FOR FILING REQUESTS FOR PAYMENT  
OF CERTAIN ADMINISTRATIVE EXPENSES AND PROCEDURES RELATING  
THERE TO AND APPROVING THE FORM AND MANNER OF NOTICE THEREOF**

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. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of  
1970, as amended, 15 U.S.C. sections 78aaa *et seq.* (“SIPA”),<sup>1</sup> respectfully represents:

**Preliminary Statement**

1. This Court has entered Administrative Bar Date Orders establishing  
Administrative Bar Dates to file proofs of claim for Administrative Expenses (all defined and  
described below) arising from September 19, 2008 to and including May 31, 2020. As the  
Trustee advances preparation for effectuating the eighth and final distribution and the Court-

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

approved voluntary supplemental distribution (*see* ECF No. 15305), along with other estate closure initiatives, the Trustee believes it prudent to establish a fourth supplemental administrative bar date to file proofs of claim for Administrative Expenses arising from June 1, 2020 to and including December 31, 2021 (the “Fourth Supplemental Administrative Bar Date Period”). Establishing a Fourth Supplemental Administrative Bar Date (as defined below) at this time will allow the Trustee to fix the amount of Administrative Expenses incurred by the LBI estate during the Fourth Supplemental Administrative Bar Date Period prior to the Trustee initiating such distributions.

2. As the estate has been in a state of substantial completion with a focus on wind-down and closure activities during the Fourth Supplemental Administrative Bar Date Period, the Trustee believes that only a narrow group of vendors, service providers, professionals, taxing authorities and the like may have incurred allowable Administrative Expenses in accordance with the Bankruptcy Code against the LBI estate during the Fourth Supplemental Administrative Bar Date Period. The Trustee has been paying such Administrative Expenses in accordance with this Court’s orders, the Bankruptcy Code, and SIPA.

3. For the reasons provided herein, the Trustee respectfully requests this Court’s authority to establish the Fourth Supplemental Administrative Bar Date (as defined below) to ensure that similar Administrative Expenses, if any, are appropriately accounted for. While the Trustee believes there will be few, if any, valid claims, this Motion would provide certainty and aid in the closure of the LBI estate. SIPC has reviewed the Motion and supports the relief requested herein. SIPC agrees with the Trustee that this is the appropriate time in the SIPA Proceeding to seek to fix a Fourth Supplemental Administrative Bar Date.

**Background**

4. 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). 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) (the “SIPA Proceeding”).

5. On November 7, 2008, the Court entered the *Order Approving Form and Manner of Publication and Mailing of Notice of Commencement; Specifying Procedures and Forms for Filing, Determination, and Adjudication of Claims; Fixing a Meeting of Customers and Creditors; and Fixing Interim Reporting Pursuant to SIPA* (the “Claims Process Order,” ECF No. 241). Beginning on December 1, 2008, consistent with SIPA section 78fff-2(a)(1), the Trustee mailed more than 905,000 claims packages with filing information to former LBI customers and other potential claimants (the “Claims Process Notice”) and posted claims filing information on the Trustee’s website ([www.lehmantrustee.com](http://www.lehmantrustee.com)) and SIPC’s website ([www.sipc.org](http://www.sipc.org)). The Trustee also published notice of the claims process in *The New York Times*, *The Wall Street Journal* and the *Financial Times*.

6. Pursuant to SIPA section 78fff-2(a)(3) and the Claims Process Order, customer claims seeking maximum protection under SIPA must have been received by the Trustee on or before January 30, 2009. All customer claims and general creditor claims must

have been received by the Trustee by June 1, 2009 (the “Pre-Filing Date Claim Bar Date”). A copy of the Claims Process Order was made publicly available at [www.lehmantrustee.com](http://www.lehmantrustee.com).

7. On September 19, 2013, the Court entered the Order Pursuant to Section 503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Requests for Payment of Certain Administrative Expenses and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof (the “Administrative Bar Date Order,” ECF No. 7288). The Administrative Bar Date Order established the deadline of October 31, 2013 for filing proofs of claim for Administrative Expenses arising from September 19, 2008 to and including August 31, 2013.

8. On October 20, 2016, the Court entered the Order Pursuant to Section 503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Supplemental Deadline for Filing Requests for Payment of Certain Administrative Expenses and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof (the “First Supplemental Administrative Bar Date Order,” ECF No. 13926). The First Supplemental Administrative Bar Date Order established the deadline of November 30, 2016 for filing proofs of claim for Administrative Expenses arising from September 1, 2013 to and including October 31, 2016.

9. On February 21, 2018, the Court entered the Order Pursuant to Section 503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Second Supplemental Deadline for Filing Requests for Payment of Certain Administrative Expenses and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof (the “Second Supplemental Administrative Bar Date Order,” ECF No. 14523). The Second Supplemental Administrative Bar Date Order established the deadline of April 2, 2018 for filing

proofs of claim for Administrative Expenses arising from November 1, 2016 to and including February 28, 2018.

10. On June 9, 2020, the Court entered the Order Pursuant to Section 503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Third Supplemental Deadline for Filing Requests for Payment of Certain Administrative Expenses and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof (the “Third Supplemental Administrative Bar Date Order,” ECF No. 15114, and collectively with the Administrative Bar Date Order, the First Supplemental Administrative Bar Date Order, the Second Supplemental Administrative Bar Date Order, and the Third Supplemental Administrative Bar Date Order, the “Administrative Bar Date Orders”). The Third Supplemental Administrative Bar Date Order established the deadline of July 20, 2020 for filing proofs of claim for Administrative Expenses arising from March 1, 2018 to and including May 31, 2020.

11. An administrative claim filed by the New York City Department of Finance is the only claim for Administrative Expense asserted pursuant to the Administrative Bar Date Orders that remains outstanding. The Trustee maintains a reserve of \$77,035 with respect to this claim. The Trustee anticipates filing an objection to this claim prior to year-end.

### **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.



**Relief Requested**

14. By this motion (the “Motion”), the Trustee requests that, pursuant to section 503(a) of the Bankruptcy Code, as made applicable to the SIPA Proceeding pursuant to SIPA sections 78fff(b) and 78fff-1(a), and Bankruptcy Rule 3003(c)(3), the Court:

- a) establish the deadline for each person (as defined in section 101(41) of the Bankruptcy Code) or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, governmental units,<sup>2</sup> and trusts) to file a proof of claim (a “Fourth Supplemental Administrative Proof of Claim”) for certain Administrative Expenses against the LBI estate on or before **January 31, 2022 at 5:00 p.m. (Prevailing Eastern Time)**, or such other date as this Court directs (the “Fourth Supplemental Administrative Bar Date”), with respect to Administrative Expenses arising from June 1, 2020 to and including December 31, 2021;
- b) approve the proposed supplemental Administrative Proof of Claim form (the “Fourth Supplemental Administrative Proof of Claim Form”) attached as Annex I to the proposed order (the “Proposed Order”) annexed hereto as Exhibit A;
- c) approve the proposed procedures for filing Fourth Supplemental Administrative Proofs of Claim; and
- d) approve the proposed procedures for notice of the Fourth Supplemental Administrative Bar Date, including, among other things, the form of notice substantially in the form attached as Annex II to the Proposed Order (the “Fourth Supplemental Administrative Bar Date Notice”).

15. For purposes of this Motion, the term “Administrative Expenses” shall mean (a) any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured, and (b) any right to an equitable remedy for breach of performance if such breach gives rise to a right of payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured, that (c) arises under sections 365(d)(3), 365(d)(5), or 503(b)(1) through (8) of the

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2. Governmental units shall be ascribed the meaning as provided in section 101(27) of the Bankruptcy Code.

Bankruptcy Code (excluding, for the avoidance of doubt, claims arising under section 503(b)(9) (“503(b)(9) Claims”)) and (d) first arose (or, only in the case of unexpired leases of real and personal property, accrued) as to or against the LBI estate during the Fourth Supplemental Administrative Bar Date Period.

16. The Trustee further requests that section 503(b)(1)(D) of the Bankruptcy Code be waived as to any Administrative Expenses and that the Fourth Supplemental Administrative Bar Date and all filing requirements thereto apply in all respects to governmental units.

17. For the avoidance of doubt, this Motion and the Proposed Order do **not** in any way extend 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 pursuant to SIPA section 78fff-2(a)(3) and the Claims Process Order, and does not require claimants who have previously filed claims to do anything further. The deadline to file pre-Filing Date claims has long expired and the Trustee has issued determinations allowing or denying all customer claims, completed the distribution process for customer claims, and closed the customer estate. Nor does this Motion or the Proposed Order extend in any way the deadlines established by the Administrative Bar Date Orders. The Motion applies only to (i) a narrow potential class of vendors or service providers who may have provided some post-Filing Date services to the Trustee during the Fourth Supplemental Administrative Bar Date Period that have not otherwise been compensated or (ii) potential claims, if any, by taxing authorities related to the continuing wind-down and closure efforts during the Fourth Supplemental Administrative Bar Date Period.

**Fixing the Fourth Supplemental Administrative Bar Date at this Time Is Justified**

18. Section 503(a) of the Bankruptcy Code provides that “[a]n entity may *timely* file a request for payment of an administrative expense, or may tardily file such request if permitted by the court for cause.” 11 U.S.C. § 503(a) (emphasis added). Section 503(a) of the Bankruptcy Code permits the establishment of deadlines to file claims for administrative expenses and has been used to establish administrative bar dates in other proceedings before this Court. *See* Administrative Bar Date Orders; *accord In re MF Global Inc.*, Case No. 11-2790 (MG) (Bankr. S.D.N.Y. July 31, 2015) (ECF No. 8839) (establishing supplemental administrative bar date as part of wind-down of SIPA liquidation); *In re MF Global Holdings Ltd., et al.*, Case No. 11-15059 (MG) (Bankr. S.D.N.Y. Feb. 15, 2013) (ECF No. 1091) (setting a bar date and procedures for filing administrative proofs of claim). Furthermore, Bankruptcy Rule 3003(c) provides that the Court shall fix the time within which proofs of claim must be filed.

19. The Trustee has commenced the estate closure process. To this end, the Trustee must fix the amount of Administrative Expenses incurred by the estate during the Fourth Supplemental Administrative Bar Date Period. Additionally, the Trustee believes that administrative cost savings can be achieved if he is able to wind down the Administrative Expenses claims process in as timely a fashion as possible. If a fourth supplemental deadline to file claims for Administrative Expenses is not established, general estate claims administration may be unnecessarily protracted and the Trustee may be required to expend a considerable amount of funds and resources resolving such claims when efforts would be better directed towards closing the estate.

20. As the Trustee has been conducting a SIPA liquidation, rather than operating an ongoing business, he believes that only a narrow group of vendors, service

providers, professionals, taxing authorities, and the like may have incurred Administrative Expenses in accordance with the Bankruptcy Code during the Fourth Supplemental Administrative Bar Date Period. The Trustee has been paying such Administrative Expenses in accordance with this Court's orders, the Bankruptcy Code, and SIPA.

21. Therefore, the circumstances of the SIPA Proceeding justify the setting of the Fourth Supplemental Administrative Bar Date at this time.

**The Proposed Procedures for Filing Fourth Supplemental Administrative Proofs of Claim**

22. The Trustee proposes the following procedures for filing the Fourth Supplemental Administrative Proofs of Claim:

- a) Fourth Supplemental Administrative Proofs of Claim against the LBI estate must: (i) be written in the English language; (ii) be denominated in lawful currency of the United States; (iii) conform substantially to the Fourth Supplemental Administrative Proof of Claim Form, which can be obtained from the Trustee's website ([www.lehmantrustee.com](http://www.lehmantrustee.com)); (iv) set forth with specificity the legal and factual basis for the alleged claim; (v) include supporting documentation or an explanation as to why such documentation is not available; and (vi) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant.
- b) Fourth Supplemental Administrative Proofs of Claim shall be deemed timely only if **actually received** by the Trustee's Court-approved claims agent, Epiq Corporate Restructuring, LLC ("Epiq"), on or before the Fourth Supplemental Administrative Bar Date, at the following address:

If by hand delivery or overnight courier:

Epiq Corporate Restructuring, LLC  
Attn: Lehman Brothers Inc. Claims Processing  
10300 SW Allen Blvd.  
Beaverton, OR 97005

If by first-class mail:

Lehman Brothers Inc. Claims Processing  
c/o Epiq Corporate Restructuring, LLC  
P.O. Box 4421  
Beaverton, OR 97076-4421

- c) Fourth Supplemental Administrative Proofs of Claim sent by facsimile, telecopy, or electronic transmission **will not** be accepted.
- d) The following persons or entities are **not** required to file a Fourth Supplemental Administrative Proof of Claim on or before the Fourth Supplemental Administrative Bar Date with respect to Administrative Expenses that arose during the Fourth Supplemental Administrative Bar Date Period:
  - (i) any person or entity that holds a claim for Administrative Expenses that has been allowed by an order of this Court entered on or before the Fourth Supplemental Administrative Bar Date;
  - (ii) any person or entity whose claim for Administrative Expenses has been paid or otherwise satisfied in full;
  - (iii) any person or entity who is a professional advisor (i.e. 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 the Securities Investor Protection Corporation ("SIPC"), pursuant to SIPA section 78fff-1(a)(1), and SIPC itself; and
  - (iv) any holder of a claim for Administrative Expenses who has already properly filed a Fourth Supplemental Administrative Proof of Claim with Epiq.

**Consequences of Failure to File a Fourth Supplemental Administrative Proof of Claim**

23. The Trustee requests that any holder of a claim for Administrative Expenses that is required to file a Fourth Supplemental Administrative Proof of Claim in the form and manner specified herein, but fails to do so on or before the Fourth Supplemental Administrative Bar Date, shall be forever barred, estopped, and enjoined from asserting such claim against the LBI estate (or filing any proof of claim with respect thereto), and the LBI estate, its successors, and property shall be forever discharged from any and all indebtedness or liability with respect to such claim.

**The Proposed Procedures for Serving Notice of the  
Fourth Supplemental Administrative Bar Date**

24. Pursuant to Bankruptcy Rules 2002(a)(7), (f), and (l), the Trustee proposes to provide notice of the Fourth Supplemental Administrative Bar Date in accordance with the following procedures:

- a) By no later than December 23, 2021, the Trustee shall cause to be mailed a Fourth Supplemental Administrative Bar Date Notice and a Fourth Supplemental Administrative Proof of Claim Form to the following parties (the “Notice Parties”):
  - (i) all taxing authorities actually known to the Trustee as having filed claims against the LBI estate, or otherwise delivered notices of such claims on the Trustee, or with whom the Trustee has filed tax returns since the Filing Date;
  - (ii) all vendors or other parties actually known to the Trustee as having provided services to the LBI estate;
  - (iii) SIPC, the United States Department of Treasury, the United States Attorney’s Office for the Southern District of New York, and all applicable governmental entities; and
  - (iv) all parties who have requested notice pursuant to Bankruptcy Rule 2002 and are otherwise listed on the LBI Master Service List pursuant to the Amended Case Management Order (ECF No. 3466), as modified by the Order Modifying Amended Case Management Order Solely as to the Master Service List (ECF No. 15802).
- b) The Trustee shall also cause the Fourth Supplemental Administrative Proof of Claim Form and Fourth Supplemental Administrative Bar Date Notice to be posted on his website ([www.lehmantrustee.com](http://www.lehmantrustee.com)).

25. The Trustee believes that it is appropriate to supplement notice of the Fourth Supplemental Administrative Bar Date by providing notice by publication consistent with Bankruptcy Rule 2002(l) (“The court may order notice by publication if it finds that notice by mail is impracticable or that it is desirable to supplement the notice.”). Such notice is appropriate for (i) those holders of a claim for Administrative Expenses to whom no other notice was sent and who are unknown or not reasonably ascertainable by the Trustee; (ii) known

holders of a claim for Administrative Expenses with addresses unknown by the Trustee; and  
(iii) claimants with potential claims for Administrative Expenses unknown by the Trustee.

Accordingly, the Trustee proposes to publish notice of the Fourth Supplemental Administrative Bar Date once in a national edition of *The Wall Street Journal*. Similar mailing and publication notice provisions regarding an administrative bar date have been approved by this Court in other large proceedings. *See, e.g.*, Administrative Bar Date Order; *In re Motors Liquidation Co., et al.*, Case No. 09-50026 (REG) (Bankr. S.D.N.Y. Dec. 14, 2010) (ECF No. 8099).

#### **The Fourth Supplemental Administrative Bar Date Notice**

26. The proposed Fourth Supplemental Administrative Bar Date Notice substantially conforms to the form annexed to the revised Procedural Guidelines for Filing Requests for Orders to Set the Last Date for Filing Proof of Claim, established by the Board of Judges for the Southern District of New York dated December 1, 2015 (the “Procedural Guidelines”).<sup>3</sup> *See* Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) Rule 3003-1. The Fourth Supplemental Administrative Bar Date Notice notifies parties of:

- a) the Fourth Supplemental Administrative Bar Date;
- b) who must file a Fourth Supplemental Administrative Proof of Claim;
- c) the procedure for filing a Fourth Supplemental Administrative Proof of Claim;
- d) the consequences for failing to timely file a Fourth Supplemental Administrative Proof of Claim; and
- e) where parties can find further information.

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3. While the Procedural Guidelines, by their terms, only apply to Chapter 11 cases and do not apply to a request to establish a deadline for filing administrative claims in any proceeding before the Court, the Trustee has attempted to incorporate aspects of the Procedural Guidelines wherever appropriate.

**The Notice Procedures are Reasonably Calculated to Provide Due and Proper Notice**

27. Bankruptcy Rule 2002(a)(7) requires the Trustee to provide at least twenty-one (21) days' notice of a deadline to file proofs of claim. Bankruptcy Rule 2002(p)(2) requires thirty (30) days' notice to creditors with a foreign address. Additionally, the Procedural Guidelines provide that, in most cases, creditors should have at least thirty-five (35) days' notice of a deadline to file proofs of claim.

28. Assuming the Proposed Order is entered on or about December 16, 2021, Epiq will have seven (7) days, or until December 23, 2021, to complete the mailing of the Fourth Supplemental Administrative Bar Date Notices. Thus, Epiq's mailing would be completed thirty-nine (39) days prior to January 31, 2022, which provides a notice period that is consistent with the requirements set forth under the Bankruptcy Code, Bankruptcy Rules, Local Rules, and Procedural Guidelines. Accordingly, the Trustee submits that the proposed Fourth Supplemental Administrative Bar Date and notice procedures provide sufficient time for all parties in interest, including foreign holders of a claim for Administrative Expenses, to assert their claims for Administrative Expenses. Further, because the proposed procedures will provide notice to known parties in interest directly and to any unknown parties in interest by publication, the Trustee submits that the proposed notice procedures are reasonably calculated to provide notice to all parties, or their counsel, that may wish to assert a claim for Administrative Expenses in this proceeding.

29. Accordingly, the Trustee submits that no further or other notice of the Fourth Supplemental Administrative Bar Date is necessary and that the proposed notice procedures provide due and proper notice of the Fourth Supplemental Administrative Bar Date.



**Objections to Claims and Reservation of Rights**

30. The Trustee reserves all rights and defenses with respect to any Fourth Supplemental Administrative Proof of Claim. Further, the Trustee reserves the right to seek a further order of this Court to fix a deadline by which holders of administrative claims **not** subject to the Fourth Supplemental Administrative Bar Date, as provided in Paragraph 23(d) above, must file proofs of claim against the LBI estate or be forever barred from doing so.

31. Based on the foregoing, the Trustee submits that the relief requested herein is necessary and appropriate, is in the best interests of the LBI estate, customers, and creditors, and should be granted in all respects.

**Notice**

32. Notice of this Motion has been provided in accordance with the Court's Amended Case Management Order (ECF No. 3466), as modified by the Order Modifying Amended Case Management Order Solely as to the Master Service List (ECF No. 15802), and will be immediately available for inspection upon filing with the Court at the Trustee's website, [www.lehmantrustee.com](http://www.lehmantrustee.com). The Trustee submits that no other or further notice need be provided.

**No Prior Request**

33. 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 as provided in the Proposed Order annexed hereto as Exhibit A and such other and further relief as the Court deems just and proper.

Dated: New York, New York  
December 8, 2021

HUGHES HUBBARD & REED LLP

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

**EXHIBIT A**

**[Proposed] Fourth Supplemental  
Administrative Bar Date Order**

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

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**ORDER PURSUANT TO SECTION 503(a) OF THE BANKRUPTCY  
CODE AND BANKRUPTCY RULE 3003(c)(3) ESTABLISHING A FOURTH  
SUPPLEMENTAL DEADLINE FOR FILING REQUESTS FOR PAYMENT OF  
CERTAIN ADMINISTRATIVE EXPENSES AND PROCEDURES RELATING  
THERE TO AND APPROVING THE FORM AND MANNER OF NOTICE THEREOF**

Upon the motion, dated December 3, 2021 (the “Motion”),<sup>1</sup> of James W. Giddens (the “Trustee”), as Trustee for the liquidation of the business of Lehman Brothers Inc. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. sections 78aaa *et seq.* (“SIPA”),<sup>2</sup> for entry of an order pursuant to section 503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) to: (a) establish the deadline for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, governmental entities, and trusts) to file a proof of claim for certain Administrative Expenses (a “Fourth Supplemental Administrative Proof of Claim”) against the LBI estate on or before **January 31, 2022 at 5:00 p.m. (Prevailing Eastern Time)**, or such other date as this Court directs (the “Fourth Supplemental Administrative Bar Date”), with respect to Administrative Expenses arising from June 1, 2020 to and including December 31, 2021, and (b) approve the

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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.

(i) proposed supplemental Administrative Proof of Claim form (the “Fourth Supplemental Administrative Proof of Claim Form”) attached as Annex I hereto, (ii) proposed procedures for filing the Fourth Supplemental Administrative Proofs of Claim, and (iii) proposed procedures for notice of the Fourth Supplemental Administrative Bar Date (the “Fourth Supplemental Administrative Bar Date Notice”), including, among other things, the form of notice substantially in the form attached as Annex II hereto, all 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

ORDERED that the Motion is granted as provided herein; and it is further

ORDERED that the following procedures for filing Fourth Supplemental

Administrative Proofs of Claim are approved:

- (a) Fourth Supplemental Administrative Proofs of Claims against the LBI estate must: (i) be written in the English language; (ii) be denominated in lawful currency of the United States; (iii) conform substantially to the Fourth Supplemental Administrative Proof of Claim Form, which can be obtained from the Trustee’s website ([www.lehmantrustee.com](http://www.lehmantrustee.com)); (iv) set forth with specificity the legal and factual basis for the alleged claim; (v) include supporting documentation or an explanation as to why such documentation is not available; and (vi) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant;
- (b) Fourth Supplemental Administrative Proofs of Claim shall be deemed timely filed only if **actually received** by the Trustee’s Court-approved claims agent, Epiq Corporate Restructuring, LLC (“Epiq”), on or before the Fourth Supplemental Administrative Bar Date at the following address:

If by hand delivery or overnight courier:

Epiq Corporate Restructuring, LLC  
Attn: Lehman Brothers Inc. Claims Processing  
10300 SW Allen Blvd.  
Beaverton, OR 97005

If by first-class mail:

Lehman Brothers Inc. Claims Processing  
c/o Epiq Corporate Restructuring, LLC  
P.O. Box 4421  
Beaverton, OR 97076-4421

- (c) Fourth Supplemental Administrative Proofs of Claim sent by facsimile, telecopy, or electronic mail transmission **will not** be accepted.
- (d) The following persons or entities are **not** required to file a Fourth Supplemental Administrative Proof of Claim on or before the Fourth Supplemental Administrative Bar Date with respect to Administrative Expenses that arose during the Fourth Supplemental Administrative Bar Date Period:
  - (i) any person or entity that holds a claim for Administrative Expenses that has been allowed by an order of this Court entered on or before the Fourth Supplemental Administrative Bar Date;
  - (ii) any person or entity whose claim for Administrative Expenses has been paid or otherwise satisfied in full;
  - (iii) any person or entity who is a professional advisor (*i.e.* 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; and
  - (iv) any holder of a claim for Administrative Expenses who has already properly filed a Fourth Supplemental Administrative Proof of Claim with Epiq;

and it is further

ORDERED that any holder of a claim for Administrative Expenses against the LBI estate that is required but fails to file a Fourth Supplemental Administrative Proof of Claim in accordance with this Fourth Supplemental Administrative Bar Date Order on or before the

Fourth Supplemental Administrative Bar Date shall be forever barred, estopped and enjoined from asserting such claim for Administrative Expenses against the LBI estate (or filing any proof of claim with respect thereto), and the LBI estate, its successors, and property shall be forever discharged from any and all indebtedness or liability with respect to such claim for Administrative Expenses; and it is further

ORDERED that section 503(b)(1)(D) of the Bankruptcy Code is hereby waived and that all provisions of this Fourth Supplemental Administrative Bar Date Order shall apply in all respects to governmental units as to any Administrative Expenses; and it is further

ORDERED that the Fourth Supplemental Administrative Proof of Claim Form, substantially in the form annexed hereto as Annex I, and the Fourth Supplemental Administrative Bar Date Notice, substantially in the form annexed hereto as Annex II, are hereby approved; and it is further

ORDERED that the following notice procedures are hereby approved:

- (a) By no later than December 23, 2021, the Trustee shall cause to be mailed a Fourth Supplemental Administrative Bar Date Notice and a Fourth Supplemental Administrative Proof of Claim Form to the following parties (the "Notice Parties"):
  - (i) all taxing authorities actually known to the Trustee as having filed claims against the LBI estate, or otherwise delivered notices of such claims on the Trustee, or to whom the Trustee has filed tax returns since the Filing Date;
  - (ii) all vendors or other parties actually known to the Trustee as having provided services to the LBI estate;
  - (iii) SIPC, the United States Department of Treasury, the United States Attorney's Office for the Southern District of New York, and all applicable governmental entities; and
  - (iv) all parties who have requested notice pursuant to Bankruptcy Rule 2002 and are otherwise listed on the LBI Master Service List pursuant to the Amended Case Management Order (ECF No. 3466), as modified by the Order Modifying Amended Case

Management Order Solely as to the Master Service List (ECF No. 15802).

- (b) The Trustee shall cause the Fourth Supplemental Administrative Proof of Claim Form and Fourth Supplemental Administrative Bar Date Notice to be posted on his website ([www.lehmantrustee.com](http://www.lehmantrustee.com));

and it is further

ORDERED that the Trustee shall publish notice of the Fourth Supplemental Administrative Bar Date, with any necessary modifications for ease of publication, once in a national edition of *The Wall Street Journal* at least **thirty-five** days prior to the Fourth Supplemental Administrative Bar Date, which publication is hereby approved and shall be deemed good, adequate, and sufficient publication notice of the Fourth Supplemental Administrative Bar Date and the procedures for filing Fourth Supplemental Administrative Proofs of Claim in this case; and it is further

ORDERED that the language substantially in the form contained in the following three paragraphs shall be included in the notice publication of the Fourth Supplemental Administrative Bar Date, which language is hereby approved and shall be deemed good, adequate, and sufficient publication notice of the Fourth Supplemental Administrative Bar Date and the procedures for filing Fourth Supplemental Administrative Proofs of Claim in this case.

To be inserted in the notice publication:

On December \_\_, 2021, the Court entered an order (the “Fourth Supplemental Administrative Bar Date Order”) establishing the deadline for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, governmental units, and trusts) to file a proof of claim for certain administrative expenses (a “Fourth Supplemental Administrative Proof of Claim”) against the Lehman Brothers Inc. (“LBI”) estate on or before **January 31, 2022 at 5:00 p.m. (Prevailing Eastern Time)** (the “Fourth Supplemental Administrative Bar Date”) with respect to administrative expenses arising from June 1, 2020 to and including December 31, 2021. To obtain a Fourth Supplemental Administrative Proof of Claim form and for more information as to who needs to file and the procedures to fill out a Fourth Supplemental Administrative Proof of Claim, please visit [www.lehmantrustee.com](http://www.lehmantrustee.com). If you do



not have internet access, a Fourth Supplemental Administrative Proof of Claim form may be obtained by calling 1-866-841-7868 (domestic) or (503) 597-7690 (international).

The Fourth Supplemental Administrative Bar Date Order, the Fourth Supplemental Administrative Bar Date, and the procedures set forth below for the filing of Fourth Supplemental Administrative Proofs of Claim apply to all claims for administrative expenses against the LBI estate other than those set forth below as being specifically excluded. The Fourth Supplemental Administrative Bar Date Order **does not relate to any claim that arose prior to June 1, 2020**. The deadline for asserting customer or general creditor claims that arose prior to September 19, 2008 was June 1, 2009 and any such claim is now time-barred. The Trustee has issued determinations allowing or denying all customer and general creditor claims. The deadline for asserting Administrative Proofs of Claim with respect to administrative expenses arising between September 19, 2008 and August 31, 2013 was October 31, 2013. The deadline for asserting Supplemental Administrative Proofs of Claim with respect to administrative expenses arising between September 1, 2013 and October 31, 2016 was November 30, 2016. The deadline for asserting Second Supplemental Administrative Proofs of Claim with respect to administrative expenses arising between November 1, 2016 and February 28, 2018 was April 2, 2018. The deadline for asserting Third Supplemental Administrative Proofs of Claim with respect to administrative expenses arising between March 1, 2018 and May 31, 2020 was July 20, 2020.

Any holder of a claim for an administrative expense who fails to file a Fourth Supplemental Administrative Proof of Claim on or before the Fourth Supplemental Administrative Bar Date in the appropriate form in accordance with the procedures described in this Notice for any claims for administrative expenses such claimant holds or wishes to assert against the LBI estate will be forever barred, estopped, and enjoined from asserting the claim for administrative expenses against the LBI estate (or filing any proof of claim with respect thereto), and the LBI estate, its successors, and property will be forever discharged from any and all indebtedness or liability with respect to the claim for administrative expenses;

and it is further

ORDERED that the Trustee may, in his sole discretion, publish the notice publication of the Fourth Supplemental Administrative Bar Date in other newspapers, trade journals, or similar publications; 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 and effectuate the terms of this Fourth Supplemental Administrative Bar Date Order; and it is further

ORDERED that notification of the relief granted by this Fourth Supplemental Administrative Bar Date Order as provided herein is fair and reasonable and will provide good, sufficient, and proper notice to all creditors of their rights and obligations in connection with claims for Administrative Expenses they may have against the LBI estate; 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 fixing the date by which holders of administrative claims **not** subject to the Fourth Supplemental Administrative Bar Date established herein must file such claims against the LBI estate or be forever barred from doing so; and it is further

ORDERED that nothing in this Order shall in any way extend or otherwise alter the Pre-Filing Date Claim Bar Date established in the Claims Process Order; and it is further

ORDERED that nothing in this Order shall in any way extend or otherwise alter deadlines established in the Administrative Bar Date Orders; 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  
December \_\_, 2021

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HONORABLE SHELLEY C. CHAPMAN,  
UNITED STATES BANKRUPTCY JUDGE

**ANNEX I**

**Fourth Supplemental Administrative  
Proof of Claim Form**

United States Bankruptcy Court for the Southern District of New York Lehman Brothers Inc. Claim Processing Center c/o Epiq Corporate Restructuring, LLC P.O. Box 4421 Beaverton, OR 97076-4421	For Court Use Only
Name of Debtor: Case Number:	For Court Use Only
	For Court Use Only

**ADMINISTRATIVE EXPENSE CLAIM**

**04/16**

Read the instructions before filling out this form. This form is for making an Administrative Expense claim for payment in a bankruptcy case. Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571. Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

<b>1. Who is the current creditor?</b> Name of the current creditor (the person or entity to be paid for this claim): _____  Other names the creditor used with the debtor: _____		
<b>2. Has this claim been acquired from someone else?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
<b>3. Where should notices and payments to the creditor be sent?</b> Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)		<b>4. Does this claim amend one already filed?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims register (if known) _____  Filed on _____ MM / DD / YYYY
<b>Where should notices to the creditor be sent?</b>  Name _____  Number Street _____  City State Zip Code _____  Country (if International): _____  Contact phone: _____  Contact email: _____	<b>Where should payments to the creditors be sent?</b> (if different)  Name _____  Number Street _____  City State Zip Code _____  Country (if International): _____  Contact phone: _____  Contact email: _____	<b>5. Do you know if anyone else has filed a proof of claim for this claim?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____

**Part 2: Give Information About the Claim**

<b>6. Do you have any number you use to identify the debtor?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor:  ____ ____ ____ ____
--

**7. How much is the ADMINISTRATIVE EXPENSE CLAIM:**

\$ \_\_\_\_\_

**Does this amount include interest or other charges?**

- No
- Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

**8. What is the basis of the claim?**

- |  |   |
|--|---|
| <p><input type="checkbox"/> Goods sold</p> <p><input type="checkbox"/> Services performed <input type="checkbox"/> (See attached)</p> <p><input type="checkbox"/> Money loaned</p> <p><input type="checkbox"/> Personal injury/wrongful death</p> <p><input type="checkbox"/> Taxes</p> <p><input type="checkbox"/> Other (describe briefly)</p> | <p><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)</p> <p><input type="checkbox"/> Wages, salaries, and compensation (Fill out below)</p> <p>Your social security number _____</p> <p>Unpaid compensation for services performed<br/>from _____ to _____</p> <p style="text-align: center;">(date) (date)</p> |
|--|---|

**Part 3 Sign Below**

**The person completing this proof of claim must sign and date it. FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.**

*Check the appropriate box:*

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other co-debtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

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

Executed on date \_\_\_\_\_  
MM / DD / YYYY Signature

**Print the name of the person who is completing and signing this claim:**

Name \_\_\_\_\_  
First name Middle name Last name

Title \_\_\_\_\_

Company \_\_\_\_\_  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address \_\_\_\_\_  
Number Street

City State Zip Code

Contact Phone \_\_\_\_\_ Email \_\_\_\_\_

**ANNEX II**

**Fourth Supplemental Administrative  
Bar Date Notice**

**NOTICE OF DEADLINE FOR FILING FOURTH SUPPLEMENTAL  
ADMINISTRATIVE PROOFS OF CLAIM AGAINST LEHMAN BROTHERS INC.**

**THIS DEADLINE DOES NOT RELATE TO ANY CLAIM THAT AROSE PRIOR TO JUNE 1, 2020 AND ANY SUCH CLAIM IS NOW TIME-BARRED. THIS DEADLINE HAS NO EFFECT ON PREVIOUSLY SUBMITTED CLAIMS AND CLAIMANTS THAT FILED CUSTOMER OR GENERAL CREDITOR CLAIMS NEED NOT RESUBMIT THEIR CLAIMS.**

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

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**NOTICE OF DEADLINE FOR FILING  
FOURTH SUPPLEMENTAL ADMINISTRATIVE PROOFS OF CLAIM**

TO ALL PERSONS AND ENTITIES WITH A CLAIM FOR ADMINISTRATIVE EXPENSES AGAINST THE DEBTOR SET FORTH BELOW:

Name of Debtor	Case Number	Tax Identification Number	Other Names Used by Debtor in the Past 8 Years
Lehman Brothers Inc.	08-01420	13-2518466	None

PLEASE TAKE NOTICE THAT, on December \_\_, 2021, the Court entered an order (the "Fourth Supplemental Administrative Bar Date Order") establishing the deadline for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, governmental units (governmental units shall be ascribed the meaning as provided in section 101(27) of the Bankruptcy Code), and trusts) to file a proof of claim for certain administrative expenses (a "Fourth Supplemental Administrative Proof of Claim") against the Lehman Brothers Inc. (LBI") estate on or before **January 31, 2022 at 5:00 p.m. (Prevailing Pacific Time)** with respect to administrative expenses arising from June 1, 2020 to and including December 31, 2021 (the "Fourth Supplemental Administrative Bar Date"). To obtain a Fourth Supplemental Administrative Proof of Claim form and for more information as to who needs to file and the procedures to fill out a Fourth Supplemental Administrative Proof of Claim, please visit [www.lehmantrustee.com](http://www.lehmantrustee.com). If you do not have internet access, a Fourth Supplemental Administrative Proof of Claim form may be obtained by calling 1-866-841-7868 (domestic) or 1-503-597-7690 (international).

The Fourth Supplemental Administrative Bar Date Order, the Fourth Supplemental Administrative Bar Date, and the procedures set forth below for the filing of Fourth Supplemental Administrative Proofs of Claim apply to all claims for administrative expenses against the LBI estate other than those set forth below as being specifically excluded. The Fourth Supplemental Administrative Bar Date Order **does not relate to any claim that arose prior to June 1, 2020**. The deadline for asserting customer or general creditor claims that arose prior to September 19, 2008

was June 1, 2009 and any such claim is now time-barred. The Trustee has issued determinations allowing or denying all customer claims and general creditor claims. The deadline for asserting Administrative Proofs of Claim with respect to administrative expenses arising from September 19, 2008 to and including August 31, 2013 was October 31, 2013 and any such claim is now time-barred. The deadline for asserting Supplemental Administrative Proofs of Claim with respect to administrative expenses arising from September 1, 2013 to and including October 31, 2016 was November 30, 2016 and any such claim is now time-barred. The deadline for asserting Second Supplemental Administrative Proofs of Claim with respect to administrative expenses arising from November 1, 2016 to and including February 28, 2018 was April 2, 2018 and any such claim is now time-barred. The deadline for asserting Third Supplemental Administrative Proofs of Claim with respect to administrative expenses arising between March 1, 2018 and May 31, 2020 was July 20, 2020.

**If you have any questions relating to this Notice, please feel free to contact the Office of the Trustee at 1-866-841-7868 (domestic) or 1-503-597-7690 (international) or by e-mail at [teamlehman@hughshubbard.com](mailto:teamlehman@hughshubbard.com).**

**THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM FOR ADMINISTRATIVE EXPENSES OR THAT THE TRUSTEE OR THE COURT BELIEVES THAT YOU HAVE A CLAIM FOR ADMINISTRATIVE EXPENSES.**

**YOU SHOULD NOT FILE A FOURTH SUPPLEMENTAL ADMINISTRATIVE PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM FOR ADMINISTRATIVE EXPENSES AGAINST THE LBI ESTATE.**

**DEFINITIONS OF WHO MUST FILE A FOURTH SUPPLEMENTAL ADMINISTRATIVE PROOF OF CLAIM ARE PROVIDED BELOW, TOGETHER WITH DEFINITIONS OF THOSE WHO NEED NOT FILE A FOURTH SUPPLEMENTAL ADMINISTRATIVE PROOF OF CLAIM AT THIS TIME.**

**YOU SHOULD CONSIDER CONSULTING AN ATTORNEY IF YOU HAVE ANY QUESTIONS, INCLUDING WHETHER YOU SHOULD FILE A FOURTH SUPPLEMENTAL ADMINISTRATIVE PROOF OF CLAIM.**

**1. WHO MUST FILE A PROOF OF CLAIM**

You **MUST** file a **Fourth Supplemental Administrative Proof of Claim** to obtain payment on account of a **claim for administrative expenses** arising from **June 1, 2020 to and including December 31, 2021** that is not one of the types of claims described in Section 2 below. Claims for administrative expenses are specifically described in sections 503 and 507 of the U.S. Bankruptcy Code.

**2. WHO NEED NOT FILE A FOURTH SUPPLEMENTAL ADMINISTRATIVE PROOF OF CLAIM**

The following persons or entities are **not** required to file a Fourth Supplemental Administrative Proof of Claim on or before the Fourth Supplemental Administrative Bar Date with respect to administrative expenses that arose during the Fourth Supplemental Administrative Bar Date Period:

- (a) any person or entity that holds a claim for Administrative Expenses that has been allowed by an order of this Court entered on or before the Fourth Supplemental Administrative Bar Date;
- (b) any person or entity whose claim for Administrative Expenses has been paid or otherwise satisfied in full;
- (c) any person or entity who is a professional advisor (i.e. 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 the Securities Investor Protection Corporation (“SIPC”), pursuant to SIPA section 78fff-1(a)(1), and SIPC itself; and

- (d) any holder of a claim for Administrative Expenses who has already properly filed a Fourth Supplemental Administrative Proof of Claim with Epiq Corporate Restructuring, LLC.

If your claim for administrative expenses falls within any of the above exceptions, you do **NOT** have to file a Fourth Supplemental Administrative Proof of Claim at this time. Any other person or entity with a claim for administrative expenses must file a Fourth Supplemental Administrative Proof of Claim as described herein.

### 3. WHEN AND WHERE TO FILE

All Fourth Supplemental Administrative Proofs of Claim must be filed so as to be **actually received** on or before the Fourth Supplemental Administrative Bar Date at the following address:

If by overnight courier or hand delivery to:

Epiq Corporate Restructuring LLC, LLC  
Attn: Lehman Brothers Inc. Claims Processing  
10300 SW Allen Blvd  
Beaverton, OR 97005

If by first-class mail, to:

Lehman Brothers Inc. Claims Processing  
c/o Epiq Corporate Restructuring, LLC  
P.O. Box 4421  
Beaverton, OR 97076-4421

Fourth Supplemental Administrative Proofs of Claim will be deemed timely filed only if **actually received** by Epiq on or before the Fourth Supplemental Administrative Bar Date. Fourth Supplemental Administrative Proofs of Claim may **not** be delivered by facsimile, telecopy, or electronic mail transmission.

### 4. WHAT TO FILE

If you file a Fourth Supplemental Administrative Proof of Claim, your filed Fourth Supplemental Administrative Proof of Claim must: (i) be written in the English language; (ii) be denominated in lawful currency of the United States; (iii) conform substantially to the form provided with this Notice or located at the following website: [www.lehmantrustee.com](http://www.lehmantrustee.com) (the “Fourth Supplemental Administrative Proof of Claim Form”); (iv) set forth with specificity the legal and factual basis for the alleged claim for administrative expenses; (v) include supporting documentation or an explanation as to why such documentation is not available; and (vi) be **signed** by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant.

**YOU SHOULD ATTACH TO YOUR COMPLETED PROOF OF CLAIM FORM COPIES OF ANY WRITINGS UPON WHICH YOUR CLAIM IS BASED. IF THE DOCUMENTS ARE VOLUMINOUS, YOU SHOULD ATTACH A SUMMARY.**

### 5. CONSEQUENCES OF FAILURE TO FILE A FOURTH SUPPLEMENTAL ADMINISTRATIVE PROOF OF CLAIM BY THE FOURTH SUPPLEMENTAL ADMINISTRATIVE BAR DATE

Except with respect to claims for administrative expenses of the type set forth in Section 2 above, any creditor who fails to file a Fourth Supplemental Administrative Proof of Claim on or before the Fourth Supplemental Administrative Bar Date in the appropriate form in accordance with the procedures described in this Notice for any claims for administrative expenses such creditor holds or wishes to assert against the LBI estate will be forever barred, estopped, and enjoined from asserting the claim for administrative expenses against the LBI estate (or filing any proof of claim with respect thereto), and the LBI estate, its successors, and property will be forever discharged from any and all indebtedness or liability with respect to such claim for administrative expenses.

**You should consider consulting an attorney if you have any questions, including whether you should file a Fourth Supplemental Administrative Proof of Claim. Neither the Trustee nor his attorneys can advise you in this matter.**

DATED: New York, New York  
December \_\_, 2021

BY ORDER OF THE COURT

HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, New York 10004  
(212) 837-6000

ATTORNEYS FOR JAMES W. GIDDENS,  
TRUSTEE FOR THE SIPA LIQUIDATION OF  
LEHMAN BROTHERS INC.