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Garrett A. Fail

Attorneys for Lehman Brothers Holdings Inc. and Certain of its Affiliates

# UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

Debtors. : (Jointly Administered)

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# NOTICE REGARDING TWENTY-SIXTH DISTRIBUTION PURSUANT TO THE MODIFIED THIRD AMENDED JOINT CHAPTER 11 PLAN OF LEHMAN BROTHERS HOLDINGS INC. AND ITS AFFILIATED DEBTORS

As previously disclosed, additional Distributions under the *Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors*, dated December 5, 2011 [ECF No. 23023], will commence on April 6, 2023 (the "<u>Twenty-Sixth Distribution Date</u>").

Attached hereto as Exhibit A is a list that indicates the percentage recovery that Lehman Brothers Holdings Inc. will distribute to holders of Allowed Claims as well as the cumulative percentage recovery distributed to holders of Allowed Claims in each Class under the Plan (other than secured, administrative or priority claims).

Attached hereto as Exhibit B is a summary of the aggregate amount of Allowed Claims eligible for Distributions on the Twenty-Sixth Distribution Date, listed by Plan Class.

The aggregate amount that will be distributed on the Twenty-Sixth Distribution Date will total approximately \$44.3 million.

<sup>&</sup>lt;sup>1</sup> Capitalized terms used herein shall have the meanings ascribed to them in the Plan.

Dated: March 30, 2023

New York, New York

/s/ Garrett A. Fail

Garrett A. Fail

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Exhibit A

# **Distribution to Holders of Allowed Non-Priority Unsecured Claims**

			Distribution as a % of Allowed Claims		
			Prior Distributions <sup>(1)</sup>	Twenty-sixth Distribution on 4/6/2023 (1)	Cumulative Distributions <sup>(1)</sup>
Lehman Bro	thers Ho	oldings Inc.			_
Class	3	Senior Unsecured	46.526174%	0.023851%	46.550025%
Class	4A	Senior Affiliate Claims	37.472322%	0.021350%	37.493672%
Class	4B	Senior Affiliate Guarantee	36.565711%	0.020878%	36.586589%
Class	5	Senior Third-Party Guarantee	29.256910%	0.016702%	29.273612%
Class	6A	Convenience Claims	26.000000%	N/A	26.000000%
Class	6B	Guarantee Convenience Claims	17.000000%	N/A	17.000000%
Class	7	General Unsecured	43.555373%	0.022116%	43.577489%
Class	8	Affiliate Claims	34.427490%	0.019616%	34.447106%
Class	9A	Third Party Guarantee Claims other than of the RACERS Trusts	27.539183%	0.015692%	27.554875%
Class	9B	Third Party Guarantee Claims of the RACERS Trusts	16.742729%	0.009544%	16.752273%
Class	10A	Subordinated Class 10A Claims	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>
Class	10B	Subordinated Class 10B Claims	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>	N/A (2)
Class	10C	Subordinated Class 10C Claims	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>	N/A (2)

# **Distribution to Holders of Allowed Non-Priority Unsecured Claims**

			Closed Debtors (4): Distribution as a % of Allowed Claims	
			Cumulative Distributions <sup>(1)</sup>	
Lehman Bro	others Sp	pecial Financing Inc.		
Class	3	Convenience Claims	32.000000%	
Class	4A	General Unsecured Claims other than those of Designated Entities	40.440068%	
Class	4B	General Unsecured Claims of Designated Entities	20.505473%	
Class	5A	Affiliate Claims of LBHI (3)	41.033607%	
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	33.713415%	
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	39.938998%	
Lehman Co	mmercia	il Paper Inc.		
Class	3	Convenience Claims	60.00000%	
Class	4A	General Unsecured Claims other than those of Designated Entities	77.637057%	
Class	4B	General Unsecured Claims of Designated Entities	66.212950%	
Class	5A	Affiliate Claims of LBHI (3)	82.037995%	
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	66.212950%	
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	71.178922%	
Lehman Bro	others O	TC Derivatives Inc.		
Class	3	Convenience Claims	34.000000%	
Class	4	General Unsecured Claims	100.000000%	
Class	5A	Affiliate Claims of LBHI (3)	100.000000%	
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	100.000000%	
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	100.00000%	
BNC Mortg	age LLC			
Class	3	General Unsecured Claims	100.000000%	
Class	4A	Affiliate Claims of LBHI (3)	N/A	
Class	4B	Affiliate Claims other than those of LBHI	100.000000%	
Lehman Bro	others Co	ommodity Services Inc.		
Class	3	Convenience Claims	55.00000%	
Class	4	General Unsecured Claims	82.188514%	
Class	5A	Affiliate Claims of LBHI (3)	95.568039%	
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	N/A	
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	82.188514%	
Lehman Bro	others Co	ommercial Corporation		
Class	3	Convenience Claims	40.000000%	
Class	4	General Unsecured Claims	100.000000%	
Class	5A	Affiliate Claims of LBHI (3)	N/A	
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	100.000000%	
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	100.000000%	
Structured	Asset Se	curities Corporation		
Class	3	General Unsecured Claims	88.856933%	
Class	4A	Affiliate Claims of LBHI (3)	88.856933%	
Class	4B	Affiliate Claims other than those of LBHI	88.856933%	
Lehman Bro	others D	erivative Products Inc.		
Class	3	General Unsecured Claims	100.000000%	
Class	4A	Affiliate Claims of LBHI (3)	N/A	
Class	4B	Affiliate Claims other than those of LBHI	100.000000%	

# **Distribution to Holders of Allowed Non-Priority Unsecured Claims**

Part   Part				Closed Debtors (4): Distribution as a % of Allowed Claims	
Class   3					
GLBS         4A         Affiliar Calains of LBH III         100.000000%           Leman South Filter Calains of LBH III         100.000000%           Leman South Filter Calains of LBH III         N/A           Class         4A         Affiliar Calains of LBH III         N/A           Leman South Interview Calains         N/A           Leman South Interview Calains         N/A           Leman South Interview Calains         N/A           Class         3         General Unsecured Claims         N/A           Class         3         Affiliate Claims of LBH III         N/A           Class         3         General Unsecured Claims         N/A           Class         3         General Unsecured Claims         N/A           Class         3         Affiliate Claims of LBH III         N/A           Class         3         Affiliate Claims of LBH III         N/A           Class         3         General Unsecured Claims         N/A           Class         3         General Unsecured Claims         N/A           Class         4         Affiliate Claims of LBH III         100.000000           <	Lehman Bro	others Fi	nancial Products Inc.		
Lehman Scottlish Transcored Claims         10,000,000000%           Lehman Scottlish Transcored Claims         N/A           Class         3 A Affiliate Claims other than those of LBHI         N/A           Class         3 A Affiliate Claims other than those of LBHI         N/A           LB Rose Rancer         Social Scottle Claims         1 00,000000%           Class         3 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> N/A           Class         4 A Affiliate Claims of LBHI <sup>10</sup> 100,000000%           Class         4 A Affiliate Claims	Class	3		100.000000%	
Class   3					
Class   3	Class	4B	Affiliate Claims other than those of LBHI	100.000000%	
GLSS         48         Affiliate Caisms of LBH. <sup>15</sup> (N/A N/A)           CLSS         48         Affiliate Caisms of LBH. <sup>15</sup> (N/A N/A)           CLSS         3         General Unsecured Claims (1.BH. <sup>16</sup> ) (N/A N/A N/A Class)         100.000000% (N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	Lehman Sco	ottish Fir	nance LP		
Affiliate Claims other than those of LBH         N/A           LB Rose Ran—1         CRSS 3 Separal Unsecured Claims 100.000000% N/A Class 4 A Affiliate Claims of LBHI (1) N/A N/A N/A           Class 3 A Affiliate Claims of LBHI (1) N/A N/A N/A           Class 3 Separal Unsecured Claims         N/A N/A Affiliate Claims of LBHI (1) N/A N/A N/A Affiliate Claims of LBHI (1) N/A A Affiliate Claims of LBHI (1) N/A	Class	3		N/A	
Page   Page	Class	4A	Affiliate Claims of LBHI (3)	N/A	
Class   3	Class	4B	Affiliate Claims other than those of LBHI	N/A	
Class         4A         Affiliate Claims of LBHI <sup>[3]</sup> N/A           Class         4B         Affiliate Claims other than those of LBHI         N/A           Class         3         General Unsecured Claims         N/A           Class         4B         Affiliate Claims of LBHI <sup>[3]</sup> N/A           Class         4B         Affiliate Claims of LBHI <sup>[3]</sup> N/A           Class         3         General Unsecured Claims         N/A           Class         3         Affiliate Claims of LBHI <sup>[3]</sup> N/A           Class         3         Affiliate Claims of LBHI <sup>[3]</sup> N/A           Class         4A         Affiliate Claims of LBHI <sup>[3]</sup> N/A           Class         4B         Affiliate Claims of LBHI <sup>[3]</sup> N/A           Class         4A         Affiliate Claims of LBHI <sup>[3]</sup> 100,000000%           Class <td< td=""><td>LB Rose Rai</td><td>nch LLC</td><td></td><td></td></td<>	LB Rose Rai	nch LLC			
Class         4 Affiliate claims other than those of LBHI         N/A           Lowerbours Resired Laims of LBHI (III)         Class         3 Affiliate Claims of LBHI (III)         N/A           Class         3 Affiliate claims other than those of LBHI         N/A           Class         3 A Seeneral Unsecured Claims         N/A           Class         4 A Affiliate Claims of LBHI (III)         N/A           Class         4 A Affiliate Claims of LBHI (III)         N/A           Class         3 General Unsecured Claims         N/A           Class         4 A Affiliate Claims of LBHI (III)         N/A           Class         A Affiliate Claims of LBHI (III)         N/A           Class         A Affiliate Claims of LBHI (IIII)         N/A           Class         A Affiliate Claims of LBHI (IIII)         N/A           Class         A Affiliate Claims of LBHI (IIII)         N/A           Class         A Affiliate Claims of LBHI (III)         N/A           Class         A Affili	Class	3		100.000000%	
Class   3   General Unsecured Claims   N/A   N/A   Class   4   Affiliate Claims of LBHI   Claims of LBHI	Class	4A		N/A	
Class   3	Class	4B	Affiliate Claims other than those of LBHI	N/A	
Class         4A         Affiliate Claims of LBHI [II]         N/A           Class         4B         Affiliate Claims other than those of LBHI         71.169788%           Merit LC*           Class         3 General Unsecured Claims         N/A           Class         4B         Affiliate Claims of LBHI [II]         N/A           Class         4B         Affiliate Claims other than those of LBHI         N/A           Class         3 General Unsecured Claims         N/A           Class         4A         Affiliate Claims other than those of LBHI         100,000000%           Class         4A         Affiliate Claims other than those of LBHI         100,000000%           Class         3         General Unsecured Claims         100,000000%           Class         4A         Affiliate Claims of LBHI [II]         100,000000%           Class         3         General Unsecured Claims         100,000000%           Class         4B         Affiliate Claims of LBHI [II]         100,000000%           Class         3         General Unsecured Claims         N/A           Class         4B         Affiliate Claims of LBHI [II]         N/A           Class         4B         Affiliate Claims of LBHI [II]         100,000000%	Luxembour	g Reside	ntial Properties Loan Finance S.a.r.l.		
Class         4B         Affiliate Claims other than those of LBHI         71.169788%           Merit LLC           Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI <sup>(1)</sup> N/A           Class         4B         Affiliate Claims other than those of LBHI         33.822175%           East Dover Limited           Class         3         General Unsecured Claims         N/A           Class         4B         Affiliate Claims of LBHI <sup>(1)</sup> 100.000000%           Class         4B         Affiliate Claims other than those of LBHI         100.000000%           Class         3         General Unsecured Claims         100.000000%           Class         4A         Affiliate Claims of LBHI <sup>(1)</sup> 100.000000%           Class         4B         Affiliate Claims of LBHI <sup>(1)</sup> 100.000000%           Class         4B         Affiliate Claims of LBHI <sup>(1)</sup> 100.000000%           Class         4B         Affiliate Claims of LBHI <sup>(1)</sup> 100.000000%           Class         3         General Unsecured Claims         N/A           Class         3         General Unsecured Claims         N/A	Class	3	General Unsecured Claims	N/A	
Merit LLF           Class         3 General Unsecured Claims         N/A Class           4 Affiliate Claims of LBHI III Alban St LBHI III Al	Class	4A	Affiliate Claims of LBHI (3)	N/A	
Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI (3)         N/A           Class         4B         Affiliate Claims other than those of LBHI         33.822175%           East Dower Limited           Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI (3)         100.000000%           Class         4A         Affiliate Claims other than those of LBHI         N/A           LB 745 LL           Class         3         General Unsecured Claims         100.000000%           Class         3         General Unsecured Claims         100.000000%           Class         4B         Affiliate Claims of LBHI (3)         100.000000%           Class         3         General Unsecured Claims         47.254213%           Class         4B         Affiliate Claims of LBHI (3)         100.000000%           Class         4B         Affiliate Claims of LBHI (3)         100.000000%           Class         3         General Unsecured Claims         N/A           Class         4B         Affiliate Claims of LBHI (3)         100.0000000%           Class	Class	4B	Affiliate Claims other than those of LBHI	71.169788%	
Class         4A Class         Affiliate Claims of LBHI <sup>[8]</sup> N/A 33.822175%           East Dover Limited           Class         3 General Unsecured Claims         N/A 10.000000% (a.s.)           Class         4A Affiliate Claims of LBHI <sup>[8]</sup> 100.000000% (a.s.)           Class         4A Affiliate Claims of LBHI <sup>[8]</sup> 100.00000% (a.s.)           Class         4B Affiliate Claims of LBHI <sup>[8]</sup> 100.00000% (a.s.)           Class         4A Affiliate Claims of LBHI <sup>[8]</sup> 100.00000% (a.s.)           Class         4B Affiliate Claims of LBHI <sup>[9]</sup> 100.00000% (a.s.)           Class         4B Affiliate Claims of LBHI <sup>[9]</sup> 100.00000% (a.s.)           Class         3 General Unsecured Claims         47.254213% (a.s.)           Class         4B Affiliate Claims of LBHI <sup>[9]</sup> 100.00000% (a.s.)           CES Aviation LTC           CES	Merit LLC				
Class         48         Affiliate Claims other than those of LBHI         33.822175%           East Dover Limited           Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI (3)         100.000000%           Class         4B         Affiliate Claims other than those of LBHI         N/A           Class         3         General Unsecured Claims         100.000000%           Class         4A         Affiliate Claims of LBHI (3)         100.000000%           Class         4B         Affiliate Claims other than those of LBHI         N/A           PAMI Statur Lambert L	Class	3		N/A	
East Dover Limited           Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI <sup>(5)</sup> 100.000000%           Class         4B         Affiliate Claims other than those of LBHI         100.000000%           Class         3         General Unsecured Claims         100.000000%           Class         4A         Affiliate Claims of LBHI <sup>(5)</sup> 100.000000%           Class         4B         Affiliate Claims of LBHI <sup>(6)</sup> N/A           Class 3         General Unsecured Claims         47.254213%           Class 4B         Affiliate Claims of LBHI <sup>(6)</sup> 100.00000%           Class 4B         Affiliate Claims of LBHI <sup>(6)</sup> 100.00000%           Class 3         General Unsecured Claims         N/A           Class 4A         Affiliate Claims of LBHI <sup>(6)</sup> 100.00000%           Class 4A         Affiliate Claims of LBHI <sup>(6)</sup> 100.00000%           Class 4B         Affiliate Claims of LBHI <sup>(6)</sup>	Class	4A	Affiliate Claims of LBHI (3)	N/A	
Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI (3)         100.00000%           Class         4B         Affiliate Claims other than those of LBHI         N/A           LB 745 LLC           Class         3         General Unsecured Claims         100.00000%           Class         4A         Affiliate Claims of LBHI (3)         100.00000%           Class         4B         Affiliate Claims other than those of LBHI         N/A           PAMI Statler X           Class         3         General Unsecured Claims         47.254213%           Class         4A         Affiliate Claims of LBHI (3)         100.00000%           Class         4B         Affiliate Claims other than those of LBHI         N/A           Class         4A         Affiliate Claims other than those of LBHI         100.00000%           Class         4A         Affiliate Claims of LBHI (3)         100.00000%           Class         4B         Affiliate Claims other than those of LBHI         100.00000%           Class         4B         Affiliate Claims other than those of LBHI         100.000000%           Class         4B	Class	4B	Affiliate Claims other than those of LBHI	33.822175%	
Class AB A AFfiliate Claims of LBHI (S) Affiliate Claims other than those of LBHI         100.00000% N/A           LB 745 LLC           Class AB A Affiliate Claims of LBHI (S) Class AB Affiliate Claims of LBHI (S) Affiliate Claims other than those of LBHI         100.00000% D100.00000% D1000.00000% D1000.00000% D1000.00000% D1000.00000% D1000.000000 D1000.00000% D1000.000000 D1000.00000 D1000.000000 D1000.000000 D1000.00000 D1000.00000 D1000.00000 D1000.00000 D1000.00000 D1000.00000 D1000.00000 D1000000 D1000000 D1000000 D1000000 D10000000 D1000000 D10000000 D1000000 D10000000 D10000000 D1000000 D10000000 D1000000 D10000000 D10000000 D10000000 D100000000	East Dover	Limited			
Class 4B Affiliate Claims other than those of LBHI  LB745 LLC  Class 3 General Unsecured Claims 100.000000% 100.000000% 100.000000% 100.000000% 100.000000% 100.000000% 100.000000% 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.0000000 100.000000 100.000000 100.000000 100.000000 100.00000000	Class	3	General Unsecured Claims	N/A	
Class   3   General Unsecured Claims   100.00000%   100.000000%   100.000000%   100.000000%   100.00000%   100.000000%   100.00000%   100.00000%   100.	Class	4A	Affiliate Claims of LBHI (3)	100.000000%	
Class	Class	4B	Affiliate Claims other than those of LBHI	N/A	
Class 4A Affiliate Claims of LBHI (3) 100.00000% N/A  PAMI Statler Arms LUC  Class 3 General Unsecured Claims (1BHI (3) 100.00000% 100.000000% 100.000000% 100.000000% 100.000000% 100.000000% 100.000000% 100.0000000% 100.0000000000	LB 745 LLC				
Class 4B Affiliate Claims other than those of LBHI  PAMI Statler Arms: LUC  Class 3 General Unsecured Claims 47.254213% Class 4A Affiliate Claims of LBHI 30 100.000000% Class 4B Affiliate Claims other than those of LBHI N/A  CES Aviation: LUC  Class 3 General Unsecured Claims N/A  Class 4A Affiliate Claims other than those of LBHI 100.000000% Class 4B Affiliate Claims of LBHI 100.000000% Class 4B Affiliate Claims other than those of LBHI 100.000000% Class 4B Affiliate Claims other than those of LBHI 100.000000% CES Aviation: LUC  Class 3 General Unsecured Claims 100.000000% CES Aviation: LUC  Class 4A Affiliate Claims other than those of LBHI 100.000000%  CES Aviation: LUC  Class 4A Affiliate Claims other than those of LBHI 100.000000%  CES Aviation: LUC  Class 3 General Unsecured Claims 100.000000%  CES Aviation: LUC  Class 4A Affiliate Claims of LBHI 100.000000%  CES Aviation: LUC  Class 3 General Unsecured Claims 100.000000%  CES Aviation: LUC  Class 3 General Unsecured Claims 100.000000%  CES Aviation: Affiliate Claims of LBHI 100.0000000%  CES Aviation: Affiliate Claims of LBHI 100.000000%  CES Aviation: Affiliate Claims of LBHI 100.0000000%  CES Aviation: Affiliate Claims of LBHI 100.0000000%  CES Aviation: Affiliate Claims of LBHI 100.0000000000000000000000000000000000	Class	3		100.000000%	
PAMI Statler Arms LLC           Class         3         General Unsecured Claims         47.254213%           Class         4A         Affiliate Claims of LBHI (3)         100.000000%           Class         4B         Affiliate Claims other than those of LBHI         N/A           CES Aviation LLC           Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI (3)         100.000000%           Class         4B         Affiliate Claims other than those of LBHI         100.000000%           CES Aviation LLC           Class         3         General Unsecured Claims         36.302126%           Class         4A         Affiliate Claims of LBHI (3)         36.302126%           Class         4A         Affiliate Claims of LBHI (3)         36.302126%	Class	4A		100.000000%	
Class	Class	4B	Affiliate Claims other than those of LBHI	N/A	
Class	PAMI Statle	er Arms	шс		
CES Aviation LLC  Class 3 General Unsecured Claims of LBHI N/A  Class 4A Affiliate Claims of LBHI (3) 100.000000%  Class 4B Affiliate Claims of LBHI (3) 100.000000%  CLass 4B Affiliate Claims of LBHI (3) 100.000000%  CES Aviation V LLC  Class 3 General Unsecured Claims  Class 4A Affiliate Claims of LBHI (3) 36.302126%  Class 4A Affiliate Claims of LBHI (3) 36.302126%	Class	3		47.254213%	
CES Aviation LLC  Class 3 General Unsecured Claims of LBHI N/A  Class 4A Affiliate Claims of LBHI (3) 100.000000%  Class 4B Affiliate Claims of LBHI (3) 100.000000%  CLass 4B Affiliate Claims of LBHI (3) 100.000000%  CES Aviation V LLC  Class 3 General Unsecured Claims  Class 4A Affiliate Claims of LBHI (3) 36.302126%  Class 4A Affiliate Claims of LBHI (3) 36.302126%	Class	4A	Affiliate Claims of LBHI (3)	100.000000%	
Class         3         General Unsecured Claims         N/A           Class         4A         Affiliate Claims of LBHI (3)         100.000000%           CLES Aviation V LLC           Class         3         General Unsecured Claims         36.302126%           Class         4A         Affiliate Claims of LBHI (3)         36.302126%	Class	4B		N/A	
Class         4A Affiliate Claims of LBHI (3)         100.000000%           Class         4B Affiliate Claims other than those of LBHI         100.000000%           CES Aviation V LLC           Class         3 General Unsecured Claims         36.302126%           Class         4A Affiliate Claims of LBHI (3)         36.302126%	CES Aviatio	n LLC			
Class 4B Affiliate Claims other than those of LBHI 100.000000%  CES Aviation V LLC  Class 3 General Unsecured Claims Class 4A Affiliate Claims of LBHI (3) 36.302126% 36.302126%	Class	3		N/A	
CES Aviation V LLC  Class 3 General Unsecured Claims Class 4A Affiliate Claims of LBHI (3) 36.302126% 36.302126%	Class	4A		100.000000%	
Class 3 General Unsecured Claims 36.302126% Class 4A Affiliate Claims of LBHI (3) 36.302126%	Class	4B	Affiliate Claims other than those of LBHI	100.000000%	
Class 4A Affiliate Claims of LBHI (3) 36.302126%	CES Aviatio	n V LLC			
	Class	3		36.302126%	
Class 4B Affiliate Claims other than those of LBHI 36.302126%	Class			36.302126%	
	Class	4B	Affiliate Claims other than those of LBHI	36.302126%	

### **Distribution to Holders of Allowed Non-Priority Unsecured Claims**

			Closed Debtors (4): Distribution as a % of A	Closed Debtors (4): Distribution as a % of Allowed Claims	
				Cumulative Distributions <sup>(1)</sup>	
CES Aviatio	on IX LLC				
Class	3	General Unsecured Claims		64.323989%	
Class	4A	Affiliate Claims of LBHI (3)		64.323989%	
Class	4B	Affiliate Claims other than those of LBHI		64.323989%	
LB 2080 Ka	lakaua O	wners LLC			
Class	3	General Unsecured Claims		N/A	
Class	4A	Affiliate Claims of LBHI (3)		N/A	
Class	4B	Affiliate Claims other than those of LBHI		N/A	
LB Somerse	et LLC				
Class	3	General Unsecured Claims		N/A	
Class	4A	Affiliate Claims of LBHI (3)		N/A	
Class	4B	Affiliate Claims other than those of LBHI		N/A	
LB Preferre	d Somer	set LLC			
Class	3	General Unsecured Claims		N/A	
Class	4A	Affiliate Claims of LBHI (3)		N/A	
Class	4B	Affiliate Claims other than those of LBHI		N/A	

#### Notes:

<sup>(1) &</sup>quot;N/A" indicates either \$0 Available Cash for Distributions, \$0 in Allowed Claims within the specific class or classes that were satisfied in the previous Distributions.

<sup>(2)</sup> Distributions reallocated in accordance with Section 6.4 of the Plan.

<sup>(3)</sup> In accordance with sections 6.5 (b) and 6.5 (c) of the Plan, LBHI is participating in Distributions in the amount and to the extent set forth on Page 4 of the Debtor's Claims Schedule, as amended.

<sup>(4)</sup> These Debtors' Chapter 11 cases were closed pursuant to final decrees entered by the Bankruptcy Court (Docket Nos. 51920, 54163, 58257, 59472, 60623 and 61162).

**Exhibit B** 

Exhibit B
Allowed Claims Eligible for the Twenty-sixth Distribution (April 6, 2023)

\$ in mill	lions				
			Allowed Claims		Allowed Claims
			Eligible for	Allowed Claims	Eligible for
			Distributions	Satisfied in Full	Distributions
Debtor	Class	Designation	at D25 <sup>(1)</sup>	& Other <sup>(2)</sup>	at D26 <sup>(3)</sup>
Lehm	nan Brothe	rs Holdings Inc.			
	3	Senior Unsecured	\$83,723.7	-	\$83,723.7
	4A	Senior Affiliate Claims	58,805.2	-	58,805.2
	4B	Senior Affiliate Guarantee	10,072.7	-	10,072.7
	5	Senior Third-Party Guarantee	30,792.2	(0.9)	30,791.3
	7	General Unsecured	5,572.1	-	5,572.1
	8	Affiliate Claims	497.8	-	497.8
	9A	Third Party Guarantee Claims other than of the RACERS Trusts	19,145.1	-	19,145.1
	9B	Third Party Guarantee Claims of the RACERS Trusts	1,947.7	-	1,947.7
	10A	Subordinated Class 10A Claims	3,399.1	-	3,399.1
	10B	Subordinated Class 10B Claims	10,330.4	-	10,330.4
	10C	Subordinated Class 10C Claims	1,492.9	-	1,492.9
		Total	\$225,779.1	(\$0.9)	\$225,778,2

<sup>(1) &</sup>quot;Allowed" claims as reported on Exhibit B of the Twenty-fifth Distribution Notice filed on September 29, 2022 (Docket No. 61505).

<sup>(2)</sup> Represents allowed claims that were satisfied in full through the combination of the primary obligor and guarantee distributions from LBHI. Also includes previously allowed claims that have been reclassified, withdrawn or reinstated subsequent to the Twenty-fifth Distribution.

<sup>(3)</sup> LBHI is the holder of Allowed Claims against itself of approximately \$31.1 billion, including: \$1.2 billion of Class 3 Claims, \$25.3 billion of Class 4A Claims, \$0.6 billion of Class 4B Claims, \$0.2 billion of Class 5 Claims, \$0.6 billion of Class 7 Claims, \$1.2 billion of Class 9A Claims, and \$1.9 billion of Class 9B Claims.