

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

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In re:	: Chapter 11
	: :
LEHMAN BROTHERS HOLDINGS INC., et al.,	: Case No. 08-13555 (MG)
	: :
Debtors.	: (Jointly Administered)
	: :
-----x	Ref. Docket No. 61882

CERTIFICATE OF SERVICE

I, BETINA WHEELON, hereby certify that:

1. I am employed as a Senior Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On January 29, 2026, I caused to be served the “December 2025 Post-Effective Operating Report,” dated January 29, 2026 [Docket No. 61882], by causing true and correct copies to be:
 - a. enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit A, and
 - b. delivered via electronic mail to those parties listed on the annexed Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend: “LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Betina Wheelon
Betina Wheelon

EXHIBIT A

Lehman Brothers Holdings Inc., *et al.*, Case No. 08-13555-mg
First Class Mail Master Service List

OFFICE OF THE U.S. TRUSTEE
ATTN: JOSEPH T. NADKARNI, CFA
ATTN: WILLIAM HARRINGTON, ESQ.,
ATTN: SUSAN GOLDEN & ANDREA SCHWARTZ. ESQS.
201 VARICK STREET, ROOM 1006
NEW YORK, NY 10014

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

Lehman Brothers Holdings Inc., *et al.*, Case No. 08-13555-mg
First Class Mail Additional Service Party

FEDERAL RESERVE BANK OF PHILADELPHIA
C/O WILLIAM T. WISSER, ASST. VP
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EXHIBIT B

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