

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

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<b>In re:</b>	: <b>Chapter 11</b>
	: :
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	: <b>Case No. 08-13555 (MG)</b>
	: :
<b>Debtors.</b>	: <b>(Jointly Administered)</b>
	: :
-----x	<b>Ref. Docket No. 61888</b>

**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 February 27, 2026, I caused to be served the "January 2026 Post-Effective Operating Report," dated February 26, 2026 [Docket No. 61888], 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  
10 N INDEPENDENCE MALL W  
PHILADELPHIA, PA 19106-1574

**EXHIBIT B**

Electronic Mail Master Service List

Email Address
aaaronson@dilworthlaw.com
aalfonso@willkie.com
abeaumont@fklaw.com
abraunstein@riemerlaw.com
acaton@kramerlevin.com
adarwin@nixonpeabody.com
adiamond@diamondmccarthy.com
adk@msf-law.com
agold@herrick.com
aisenberg@saul.com
akolod@mosessinger.com
alexander.lorenzo@alston.com
ali.olia@ropesgray.com
alum@ftportfolios.com
amartin@sheppardmullin.com
amcmullen@bradley.com
amh@amhandlerlaw.com
andrew.joseph@dbr.com
andrewtenzer@paulhastings.com
angelich.george@arentfox.com
angie.owens@skadden.com
anthony_boccanfuso@aporter.com
aostrow@beckerglynn.com
arainone@bracheichler.com
arosenblatt@chadbourne.com
arthur.rosenberg@hklaw.com
arwolf@wlrk.com
aschwartz@homerbonner.com
aseuffert@lawpost-nyc.com
ashmead@sewkis.com
asomers@rtlegal.com
aunger@sidley.com
austin.bankruptcy@publicans.com
avenes@whitecase.com
bankruptcy@abernathy-law.com
bankruptcy@goodwin.com
bankruptcy@morrisoncohen.com
bankruptcymatters@us.nomura.com
barbra.parlin@hklaw.com
bbisignani@postschell.com
bdemay@hsgllp.com
bdk@schlamstone.com
benjamin.mintz@apks.com

Electronic Mail Master Service List

<b>Email Address</b>
boneill@kramerlevin.com
brosenblum@jonesday.com
broy@rtlawfirm.com
bruce.wright@sutherland.com
bsellier@rlrpclaw.com
bstrickland@wtplaw.com
btrust@mayerbrown.com
bturk@tishmanspeyer.com
cahn@clm.com
cbelisle@wfw.com
cdesiderio@nixonpeabody.com
cfarley@mccarter.com
chad.husnick@kirkland.com
chammerman@paulweiss.com
chemrick@thewalshfirm.com
chipford@parkerpoe.com
chris.donoho@hoganlovells.com
christopher.greco@kirkland.com
claude.montgomery@dentons.com
cohen@sewkis.com
cp@stevenslee.com
craigjustinalbert@gmail.com
cschreiber@winston.com
cshore@whitecase.com
cward@polsinelli.com
dallas.bankruptcy@publicans.com
david.bennett@tklaw.com
david.livshiz@freshfields.com
david.powlen@btlaw.com
davidwheeler@mvalaw.com
dblack@hsgllp.com
dcoffino@cov.com
dcrapo@gibbonslaw.com
ddavis@paulweiss.com
ddunne@milbank.com
deggermann@kramerlevin.com
dennis.tracey@hoganlovells.com
dfelder@orrick.com
dflanigan@polsinelli.com
dgoldberg@hsgllp.com
dhayes@mcguirewoods.com
dhealy@hsgllp.com
dheffer@foley.com

Electronic Mail Master Service List

Email Address
dwander@tarterkrinsky.com
djoseph@stradley.com
dkessler@ktmc.com
dkozusko@willkie.com
dmark@kasowitz.com
dmcguire@winston.com
dmurray@jenner.com
dodonnell@milbank.com
dpegno@dpklaw.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
drosner@kasowitz.com
dschiefelbein@mckoolsmith.com
dshaffer@wtplaw.com
dsullivan@hsgllp.com
dtheising@harrisonmoberly.com
dwdykhouse@pbwt.com
ebcalvo@pbfcm.com
edelucia@hsgllp.com
edward.flanders@pillsburylaw.com
efisher@binderschwartz.com
efleck@milbank.com
efriedman@fklaw.com
efriedman@friedmanspring.com
ekbergc@lanepowell.com
eleicht@whitecase.com
emagnelli@bracheichler.com
emerberg@mayerbrown.com
enid.stuart@ag.ny.gov
enkaplan@kaplanlandau.com
eobrien@sbchlaw.com
etillinghast@sheppardmullin.com
evanhorn@grosspolowy.com
eweinick@otterbourg.com
ezujkowski@emmetmarvin.com
fcarruzzo@kramerlevin.com
ffm@bostonbusinesslaw.com
foont@foontlaw.com
fsosnick@shearman.com
gabriel.delvirginia@verizon.net
gary.ravertpllc@gmail.com
gbray@milbank.com
ggitomer@mkbattorneys.com

Electronic Mail Master Service List

Email Address
ggoodman@foley.com
giddens@hugheshubbard.com
gkaden@goulstonstorrs.com
goldenberg@ssnylaw.com
harrisjm@michigan.gov
harveystrickon@paulhastings.com
hmagaliff@r3mlaw.com
hooper@sewkis.com
howard.hawkins@cwt.com
howard.seife@nortonrosefulbright.com
hseife@chadbourne.com
info@pwlawyers.com
ipetersen@johnstonthomas.com
jacobsonn@sec.gov
james.berg@piblaw.com
james.mcclammy@dpw.com
james.sprayregen@kirkland.com
jamesboyajian@gmail.com
jamestecce@quinnemanuel.com
jay@kleinsolomon.com
jbeemer@entwistle-law.com
jcarberry@cl-law.com
jcdeBaca@mayerbrown.com
jdoran@haslaw.com
jdwarner@warnerandscheuerman.com
jdyas@halperinlaw.net
jean-david.barnea@usdoj.gov
jeannette.boot@wilmerhale.com
jeff.wittig@united.com
jeffrey.katz@ropesgray.com
jennifer.demarco@cliffordchance.com
jennifer.gore@shell.com
jerry@blbglaw.com
jg5786@att.com
jgenovese@gjb-law.com
kguy@orrick.com
jhiggins@fdlaw.com
jhorgan@phxa.com
jhuggett@margolisedelstein.com
jjureller@klestadt.com
jlamar@maynardcooper.com
jlawlor@wmd-law.com
jlee@foley.com

Electronic Mail Master Service List

Email Address
jlevitin@cahill.com
jmelko@gardere.com
jmr@msf-law.com
john.goodchild@morganlewis.com
john.monaghan@hkllaw.com
john.mule@state.mn.us
jonathan.goldblatt@bnymellon.com
jorbach@hahnhausen.com
joshua.dorchak@morganlewis.com
jowen769@yahoo.com
jporter@entwistle-law.com
jprol@lowenstein.com
jrabinowitz@rltlawfirm.com
jrapisardi@omm.com
jrosa@mayerbrown.com
josenthal@mhlawcorp.com
jrsmith@hunton.com
jschiller@bsflp.com
jschwartz@hahnhausen.com
jsheerin@mcguirewoods.com
mmitchell@bsflp.com
jsmairo@pbnlaw.com
jwcohen@daypitney.com
jwh@njlawfirm.com
kanema@formanlaw.com
karen.wagner@dpw.com
karl.geercken@alston.com
kdwbankruptcydepartment@kelleydrye.com
keith.simon@lw.com
kerry.moynihan@hro.com
kgwynne@reedsmith.com
kiplik@hugheshubbard.com
kkolbig@mosessinger.com
kanema@formanlaw.com
kobak@hugheshubbard.com
korr@orrick.com
kovskyd@pepperlaw.com
kressk@pepperlaw.com
ksebaski@hsgllp.com
kurt.rademacher@morganlewis.com
ladler@laniadlerpartners.com
landon@slollp.com
lapeterson@foley.com

Electronic Mail Master Service List

Email Address
lawallf@pepperlaw.com
lawrence.gelber@srz.com
lberkoff@moritthock.com
clare.roath@troutman.com
lee.whidden@dentons.com
lgranfield@cgsh.com
lisa.solomon@att.net
ljkotler@duanemorris.com
lkatz@ltblaw.com
lmarinuzzi@mofo.com
lmcgowen@orrick.com
loizides@loizides.com
lschweitzer@cgsh.com
lspell@abernathy-law.com
lucdespins@paulhastings.com
mabrams@willkie.com
maofiling@cgsh.com
margolin@hugheshubbard.com
mark.dendinger@bracewell.com
mark.ellenberg@cw.com
mark.mckane@kirkland.com
mark.salzberg@squirepb.com
mark.sherrill@sutherland.com
matt@willaw.com
matthew.klepper@dlapiper.com
mbienenstock@proskauer.com
mbloemsma@offitkurman.com
mbossi@thompsoncoburn.com
mcarthurk@sullcrom.com
mcolomar@diazreus.com
mcyganowski@oshr.com
melorod@gtlaw.com
meltzere@pepperlaw.com
metkin@lowenstein.com
mfeldman@willkie.com
mgreger@allenmatkins.com
mhl@mccallarayer.com
michael.kraut@morganlewis.com
michael.mccrory@btlaw.com
michael.solow@apks.com
mimi.m.wong@irsounsel.treas.gov
mitchell.berger@squirepb.com
mjedelman@vedderprice.com

Electronic Mail Master Service List

Email Address
mlahaie@akingump.com
mlandman@lcbf.com
mlynch2@travelers.com
mmorreale@us.mufg.jp
monica.lawless@brookfieldproperties.com
mpackman@fisherbrothers.com
mparry@mosessinger.com
mrosenthal@gibsondunn.com
mshiner@tuckerlaw.com
mshuster@hsgllp.com
msolow@kayescholer.com
mstamer@akingump.com
munno@sewkis.com
nathan.spatz@pillsburylaw.com
nbinder@binderschwartz.com
nbojar@fklaw.com
neilberger@teamtogut.com
nissay_10259-0154@mhmjapan.com
nlieberman@hsgllp.com
notice@bkcyllaw.com
nyrobankruptcy@sec.gov
otccorpactions@finra.org
patrick.miller@faegrebd.com
pbattista@gjb-law.com
pdublin@akingump.com
peisenberg@lockelord.com
peter.meisels@wilsonelser.com
peter.simmons@friedfrank.com
peter@bankrupt.com
pfeldman@oshr.com
pmaxcy@sonnenschein.com
ppascuzzi@ffwplaw.com
psp@njlawfirm.com
rachel.obaldo@oag.texas.gov
raj.madan@skadden.com
ramona.neal@hp.com
rbeacher@pryorcashman.com
rdaversa@orrick.com
rfriedman@silvermanacampora.com
rgmason@wlrk.com
rgoodman@moundcotton.com
rgraham@whitecase.com
rhamburg@mayerbrown.com

Electronic Mail Master Service List

Email Address
richard.lear@hklaw.com
rnetzer@willkie.com
robert.yalen@usdoj.gov
roger@rnagioff.com
rpedone@nixonpeabody.com
rrainer@wmd-law.com
rthomas@johnstonthomas.com
russj4478@aol.com
rweiss@johnstonthomas.com
ryaspan@yaspanlaw.com
sabramowitz@velaw.com
scargill@lowenstein.com
schager@ssnylaw.com
schepis@pursuitpartners.com
schnabel.eric@dorsey.com
schristianson@buchalter.com
scott.golden@hoganlovells.com
scottj@sullcrom.com
scousins@armstrongteasdale.com
sdnyecf@dor.mo.gov
sehlers@armstrongteasdale.com
sfalanga@thewalshfirm.com
sfineman@lchb.com
sfox@mcguirewoods.com
sgordon@cahill.com
sgraziano@blbglaw.com
sgubner@ebg-law.com
skatona@polsinelli.com
sleo@bm.net
slerman@ebglaw.com
slerner@ssd.com
slewis@chapman.com
sloden@diamondmccarthy.com
snewman@katskykorins.com
soneal@cgsh.com
sory@fdlaw.com
squsba@stblaw.com
sree@lcbf.com
sschultz@akingump.com
sselfbst@herrick.com
sstarr@starrandstarr.com
steven.usdin@flastergreenberg.com
streusand@slollp.com

Electronic Mail Master Service List

Email Address
susheelkirpalani@quinnemanuel.com
swolowitz@mayerbrown.com
szuber@csglaw.com
tannweiler@greerherz.com
tdewey@dpklaw.com
thenderson@americanmlg.com
timothy.harkness@freshfields.com
tkiriakos@mayerbrown.com
tlauria@whitecase.com
tmacwright@whitecase.com
tmm@mullaw.org
tnixon@gklaw.com
toby.r.rosenberg@irsounsel.treas.gov
tpachman@sju.edu
ustp.region02@usdoj.gov
villa@slollp.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com
wanda.goodloe@cbre.com
wbenzija@halperinlaw.net
wcurchack@loeb.com
will.sugden@alston.com
william.hao@alston.com
wisotska@pepperlaw.com
wmaher@wmd-law.com
wmarcari@ebglaw.com
wmckenna@foley.com
yuwatoko@mofo.com
eo.greenwichaltcapital@gmail.com
skraus@hinshawlaw.com