

**SUMMARY OF CLASSIFICATION, TREATMENT AND ESTIMATED RECOVERY OF CLAIMS AND EQUITY INTERESTS UNDER THE PLAN<sup>1</sup>**

**Lehman Brothers Holdings Inc. (“LBHI”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims and Equity Interests Under the Plan</b>	<b>Estimated Recovery<sup>2 3</sup></b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBHI	Payment in full, in Cash.  Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBHI	At the option of LBHI: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Senior Unsecured Claims against LBHI	Payment in Cash in the amount of its Pro Rata Share of (i) Available Cash from LBHI, (ii) Subordinated Class 10A Distribution, (iii) Subordinated Class 10B Distribution and (iv) Subordinated Class 10C Distribution. If LBHI Classes 3, 6 and 7 vote to accept the Plan, holders of Claims in LBHI Class 3 will also receive a Pro Rata Share of the Plan Adjustment.	21.4%	Impaired, Entitled to Vote
4A	Senior Intercompany Claims against LBHI	Payment in Cash in the amount of their Pro Rata Share of (i) Available Cash from LBHI, (ii) Subordinated Class 10A Distribution, (iii) Subordinated Class 10B Distribution and (iv) Subordinated Class 10C Distribution.  Senior Intercompany Claims will be Allowed in the amount agreed between LBHI and such Affiliate. If LBHI and an Affiliate are unable to reach an agreement on the Allowed amount of the such Affiliate’s Claims prior to the Voting Deadline, LBHI will seek to estimate such Claim at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	16.6%	Impaired, Entitled to Vote

<sup>1</sup> Further detail regarding the Estimated Recoveries set forth in the below table is included in the Recovery Analysis and notes thereto annexed hereto as Exhibit 4.

<sup>2</sup> With respect to all Debtors, where the Estimated Recovery percentage is shown as “N/A,” the amount of Estimated Allowed Claims in such Class is zero dollars.

<sup>3</sup> The Estimated Recoveries assume (i) that the holders of Allowed Claims in each of LBHI Classes 3, 6 and 7 vote to accept the Plan by the requisite majorities required by section 1126 of the Bankruptcy Code (the “Settlement Acceptance”) and (ii) reallocation of Distributions from holders of Allowed Claims in certain other classes. If there is no Settlement Acceptance, then the Estimated Recoveries of LBHI Classes 3 and 7 would be approximately 17% and 15%, respectively (no Claims are expected to be Allowed in LBHI Class 6).

Class	Type of Claim or Equity Interest	Treatment of Allowed Claims and Equity Interests Under the Plan	Estimated Recovery <sup>2 3</sup>	Impairment; Entitlement to Vote
4B	Senior Affiliate Guarantee Claims against LBHI	<p>Payment in Cash in the amount of their Pro Rata Share of (i) Available Cash from LBHI, (ii) Subordinated Class 10B Distribution and (iii) Subordinated Class 10C Distribution.</p> <p>Senior Affiliate Guarantee Claims will be Allowed in the amount agreed between LBHI and such Affiliate. If LBHI and an Affiliate are unable to reach an agreement on the Allowed amount of the such Affiliate's Claims prior to the Voting Deadline, LBHI will seek to estimate such Claim at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	16.1%	Impaired, Entitled to Vote
5A	Senior Third-Party Guarantee Claims against LBHI	<p>Payment in Cash in the amount of its Pro Rata Share of (i) Available Cash from LBHI, (ii) Subordinated Class 10B Distribution and (iii) Subordinated Class 10C Distribution; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 20% of the aggregate Distributions to holders of Claims in LBHI Class 5A will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p>	12.9%	Impaired, Entitled to Vote
5B	Senior Third-Party LBT/LBSN Guarantee Claims against LBHI	<p>Payment in Cash in the amount of its Pro Rata Share of (i) Available Cash from LBHI, (ii) Subordinated Class 10B Distribution and (iii) Subordinated Class 10C Distribution; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 30% of the aggregate Distributions to holders of Claims in LBHI Class 5B will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p>	11.2%	Impaired, Entitled to Vote
6	Derivative Claims against LBHI	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBHI. If LBHI Classes 3, 6 and 7 vote to accept the Plan, holders of Claims in LBHI Class 6 will also receive a Pro Rata Share of the Plan Adjustment.</p> <p>The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.</p>	N/A	Impaired, Entitled to Vote
7	General Unsecured Claims against LBHI	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBHI. If LBHI Classes 3, 6 and 7 vote to accept the Plan, holders of Claims in LBHI Class 7 will also receive a Pro Rata Share of the Plan Adjustment.</p>	19.8%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims and Equity Interests Under the Plan</b>	<b>Estimated Recovery<sup>2 3</sup></b>	<b>Impairment; Entitlement to Vote</b>
8A	Intercompany Claims against LBHI	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBHI.</p> <p>Intercompany Claims will be Allowed in the amount agreed between LBHI and such Affiliate. If LBHI and an Affiliate are unable to reach an agreement on the Allowed amount of the such Affiliate's Intercompany Claims prior to the Voting Deadline, LBHI will seek to estimate the Intercompany Claims of such Affiliate against LBHI at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	15.0%	Impaired, Entitled to Vote
8B	Affiliate Guarantee Claims against LBHI	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBHI.</p> <p>Affiliate Guarantee Claims will be Allowed in the amount agreed between LBHI and such Affiliate. If LBHI and an Affiliate are unable to reach an agreement on the Allowed amount of the such Affiliate Guarantee Claims prior to the Voting Deadline, LBHI will seek to estimate the Affiliate Guarantee Claims of such Affiliate against LBHI at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	15.0%	
9	Derivative Guarantee Claims against LBHI	<p>Payment in Cash in the amount of its Pro Rata Share of Available Cash from LBHI; <u>provided</u> that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 20% of the aggregate Distributions to holders of claims in LBHI Class 9 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.</p>	12.0%	Impaired, Entitled to Vote
10A	Subordinated Class 10A Claims against LBHI	No Distribution (because such Distributions are automatically reallocated to Claims in the Senior Unsecured Claims and Senior Intercompany Claims in accordance with the underlying agreements).	0%	Impaired, Not Entitled to Vote, Deemed to Reject
10B	Subordinated Class 10B Claims against LBHI	No Distribution (because such Distributions are automatically reallocated to Senior Unsecured Claims, Senior Intercompany Claims, Senior Affiliate Guarantee Claims, Senior Third-Party Guarantee Claims and Senior Third-Party LBT/LBSN Guarantee Claims in accordance with the underlying agreements).	0%	Impaired, Not Entitled to Vote, Deemed to Reject

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims and Equity Interests Under the Plan</b>	<b>Estimated Recovery<sup>2 3</sup></b>	<b>Impairment; Entitlement to Vote</b>
10C	Subordinated Class 10C Claims against LBHI	No Distribution (because such Distributions are automatically reallocated to Senior Unsecured Claims, Senior Intercompany Claims, Senior Affiliate Guarantee Claims, Senior Third-Party Guarantee Claims, Senior Third-Party LBT/LBSN Guarantee Claims, Subordinated Class 10A Claims and Subordinated Class 10B Claims in accordance with the underlying agreements).	0%	Impaired, Not Entitled to Vote, Deemed to Reject
11	Section 510(b) Claims against LBHI	No Distribution until all holders of Allowed Claims against LBHI other than Section 510(b) Claims are satisfied in full.	0%	Impaired, Not Entitled to Vote, Deemed to Reject
12	Equity Interests in LBHI	No Distributions (unless all other creditors have been paid in full). All Equity Interests will be cancelled and one new share of LBHI common stock will be issued to the Plan Administrator which will hold such share for the benefit of the holders of the former Equity Interests consistent with their former economic entitlement.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Commercial Paper Inc. (“LCPI”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LCPI	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LCPI	At the option of LCPI: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Derivative Claims against LCPI	Payment in Cash of its Pro Rata Share of Available Cash from LCPI; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 14% of the aggregate Distributions to holders of claims in LCPI Class 3 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.  The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.	51.9%	Impaired, Entitled to Vote

Class	Type of Claim or Equity Interest	Treatment of Allowed Claims Under the Plan	Estimated Recovery	Impairment; Entitlement to Vote
4	General Unsecured Claims against LCPI	Payment in Cash of its Pro Rata Share of Available Cash from LCPI; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 14% of the aggregate Distributions to holders of claims in LCPI Class 4 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.	51.9%	Impaired, Entitled to Vote
5A	Intercompany Claims of LBHI against LCPI	Payment in Cash of its Pro Rata Share of Available Cash from LCPI.  LBHI's Intercompany Claim against LCPI will be Allowed in the amount agreed to by LBHI and LCPI. If LCPI and LBHI do not agree on the Allowed amount of LBHI's Claims against LCPI prior to the Voting Deadline, LCPI will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LCPI.	49.6%	Impaired, Entitled to Vote
5B	Intercompany Claims of Participating Subsidiary Debtors against LCPI	Payment in Cash of its Pro Rata Share of Available Cash from LCPI; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 20% of the aggregate Distributions to holders of claims in LCPI Class 5B will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.  Intercompany Claims will be Allowed in the amount agreed to by such Participating Subsidiary Debtor and LCPI. If a Participating Subsidiary Debtor and LCPI do not agree on the Allowed amount of such Participating Subsidiary Debtor's Claims against LCPI prior to the Voting Deadline, LCPI will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	48.3%	Impaired, Entitled to Vote
5C	Intercompany Claims of Affiliates other than LBHI and Participating Subsidiary Debtors against LCPI	Payment in Cash of its Pro Rata Share of Available Cash from LCPI; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 14% of the aggregate Distributions to holders of claims in LCPI Class 5C will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.  Intercompany Claims will be Allowed in the amount agreed to by such Affiliate and LCPI. If an Affiliate and LCPI do not agree on the Allowed amount of an Affiliate's Intercompany Claims against LCPI prior to the Voting Deadline, LCPI will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	51.9%	Impaired, Entitled to Vote
6	Equity Interests in LCPI	No Distributions (unless all other holders of Allowed Claims against LCPI have been paid in full). Equity Interest shall remain in place until LCPI is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Commodity Services Inc. (“LBCS”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBCS	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBCS	At the option of LBCS: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Derivative Claims against LBCS	Payment in Cash of its Pro Rata Share of Available Cash from LBCS; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 15% of the aggregate Distributions to holders of claims in LBCS Class 3 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.  The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.	49.8%	Impaired, Entitled to Vote
4	General Unsecured Claims against LBCS	Payment in Cash of its Pro Rata Share of Available Cash from LBCS; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 15% of the aggregate Distributions to holders of claims in LBCS Class 4 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.	49.8%	Impaired, Entitled to Vote
5A	Intercompany Claims of LBHI against LBCS	Payment in Cash of its Pro Rata Share of Available Cash from LBCS.  LBHI’s Intercompany Claim against LBCS will be Allowed in the amount agreed to by LBHI and LBCS. If LBHI and LBCS do not agree on the Allowed amount of LBHI’s Claims against LBCS prior to the Voting Deadline, LBCS will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LBCS.	38.9%	Impaired, Entitled to Vote

Class	Type of Claim or Equity Interest	Treatment of Allowed Claims Under the Plan	Estimated Recovery	Impairment; Entitlement to Vote
5B	Intercompany Claims of Participating Subsidiary Debtors against LBCS	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBCS <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 20% of the aggregate Distributions to holders of claims in LBCS Class 5B will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Participating Subsidiary Debtor and LBCS. If a Participating Subsidiary Debtor and LBCS do not agree on the Allowed amount of such Participating Subsidiary Debtor's Claims against LBCS prior to the Voting Deadline, LBCS will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	N/A	Impaired, Entitled to Vote
5C	Intercompany Claims of Affiliates other than LBHI and Participating Subsidiary Debtors against LBCS	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBCS; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 15% of the aggregate Distributions to holders of claims in LBCS Class 5C will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Affiliate and LBCS. If an Affiliate and LBCS do not agree on the Allowed amount of an Affiliate's Intercompany Claims against LBCS prior to the Voting Deadline, LBCS will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	49.8%	Impaired, Entitled to Vote
6	Equity Interests in LBCS	No Distributions (unless all other holders of Allowed Claims against LBCS have been paid in full). Equity Interest shall remain in place until LBCS is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Special Financing Inc. ("LBSF")**

Class	Type of Claim or Equity Interest	Treatment of Allowed Claims Under the Plan	Estimated Recovery	Impairment; Entitlement to Vote
1	Priority Non-Tax Claims against LBSF	<p>Payment in full, in Cash</p> <p>Claims in Class 1 shall not receive post petition interest.</p>	100%	Impaired, Entitled to Vote

Class	Type of Claim or Equity Interest	Treatment of Allowed Claims Under the Plan	Estimated Recovery	Impairment; Entitlement to Vote
2	Secured Claims against LBSF	At the option of LBSF: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Derivative Claims against LBSF	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBSF; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 5% of the aggregate Distributions to holders of claims in LBSF Class 3 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.</p>	22.3%	Impaired, Entitled to Vote
4	General Unsecured Claims against LBSF	Payment in Cash of its Pro Rata Share of Available Cash from LBSF; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 5% of the aggregate Distributions to holders of claims in LBSF Class 4 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.	22.3%	Impaired, Entitled to Vote
5A	Intercompany Claims of LBHI against LBSF	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBSF.</p> <p>LBHI's Intercompany Claim against LBSF will be Allowed in the amount agreed to by LBHI and LBSF. If LBHI and LBSF do not agree on the Allowed amount of LBHI's Claims against LBSF prior to the Voting Deadline, LBSF will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p> <p>LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LBSF.</p>	20.7%	Impaired, Entitled to Vote



<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
5B	Intercompany Claims of Participating Subsidiary Debtors against LBSF	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBSF <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 20% of the aggregate Distributions to holders of claims in LBSF Class 5B will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Participating Subsidiary Debtor and LBSF. If a Participating Subsidiary Debtor and LBSF do not agree on the Allowed amount of such Participating Subsidiary Debtor's Claims against LBSF prior to the Voting Deadline, LBSF will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	18.7%	Impaired, Entitled to Vote
5C	Intercompany Claims of Affiliates other than LBHI and Participating Subsidiary Debtors against LBSF	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBSF; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 5% of the aggregate Distributions to holders of claims in LBSF Class 5C will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Affiliate and LBSF. If an Affiliate and LBSF do not agree on the Allowed amount of an Affiliate's Intercompany Claims against LBSF prior to the Voting Deadline, LBSF will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	22.3%	Impaired, Entitled to Vote
6	Equity Interests in LBSF	No Distributions (unless all other holders of Allowed Claims against LBSF have been paid in full). Equity Interest shall remain in place until LBSF is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers OTC Derivatives Inc. ("LOTC")**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LOTC	<p>Payment in full, in Cash</p> <p>Claims in Class 1 shall not receive post petition interest.</p>	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against LOTC	At the option of LOTC: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Derivative Claims against LOTC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LOTC; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 9% of the aggregate Distributions to holders of claims in LOTC Class 3 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.</p>	29.4%	Impaired, Entitled to Vote
4	General Unsecured Claims against LOTC	Payment in Cash of its Pro Rata Share of Available Cash from LOTC; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 9% of the aggregate Distributions to holders of claims in LOTC Class 4 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.	29.4%	Impaired, Entitled to Vote
5A	Intercompany Claims of LBHI against LOTC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LOTC.</p> <p>LBHI's Intercompany Claim against LOTC will be Allowed in the amount agreed to by LBHI and LOTC. If LBHI and LOTC do not agree on the Allowed amount of LBHI's Claims against LOTC prior to the Voting Deadline, LOTC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p> <p>LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LOTC.</p>	25.8%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
5B	Intercompany Claims of Participating Subsidiary Debtors against LOTC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LOTC <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 20% of the aggregate Distributions to holders of claims in LOTC Class 5B will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Participating Subsidiary Debtor and LOTC. If a Participating Subsidiary Debtor and LOTC do not agree on the Allowed amount of such Participating Subsidiary Debtor's Claims against LOTC prior to the Voting Deadline, LOTC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	25.8%	Impaired, Entitled to Vote
5C	Intercompany Claims of Affiliates other than LBHI and Participating Subsidiary Debtors against LOTC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LOTC; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 9% of the aggregate Distributions to holders of claims in LOTC Class 5C will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Affiliate and LOTC. If an Affiliate and LOTC do not agree on the Allowed amount of an Affiliate's Intercompany Claims against LOTC prior to the Voting Deadline, LOTC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	29.4%	Impaired, Entitled to Vote
6	Equity Interests in LOTC	No Distributions (unless all other holders of Allowed Claims against LOTC have been paid in full). Equity Interest shall remain in place until LOTC is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Commercial Corporation ("LBCC")**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBCC	<p>Payment in full, in Cash</p> <p>Claims in Class 1 shall not receive post petition interest.</p>	100%	Impaired, Entitled to Vote

Class	Type of Claim or Equity Interest	Treatment of Allowed Claims Under the Plan	Estimated Recovery	Impairment; Entitlement to Vote
2	Secured Claims against LBCC	At the option of LBCC: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Derivative Claims against LBCC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBCC; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 10% of the aggregate Distributions to holders of claims in LBCC Class 3 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.</p>	30.7%	Impaired, Entitled to Vote
4	General Unsecured Claims against LBCC	Payment in Cash of its Pro Rata Share of Available Cash from LBCC; <u>provided, however</u> , that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 10% of the aggregate Distributions to holders of claims in LBCC Class 4 will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.	30.7%	Impaired, Entitled to Vote
5A	Intercompany Claims of LBHI against LBCC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBCC.</p> <p>LBHI's Intercompany Claim against LBCC will be Allowed in the amount agreed to by LBHI and LBCC. If LBHI and LBCC do not agree on the Allowed amount of LBHI's Claims against LBCC prior to the Voting Deadline, LBCC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p> <p>LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LBCC.</p>	16.8%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
5B	Intercompany Claims of Participating Subsidiary Debtors against LBCC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBCC <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 20% of the aggregate Distributions to holders of claims in LBCC Class 5B will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Participating Subsidiary Debtor and LBCC. If a Participating Subsidiary Debtor and LBCC do not agree on the Allowed amount of such Participating Subsidiary Debtor's Claims against LBCC prior to the Voting Deadline, LBCC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	27.2%	Impaired, Entitled to Vote
5C	Intercompany Claims of Affiliates other than LBHI and Participating Subsidiary Debtors against LBCC	<p>Payment in Cash of its Pro Rata Share of Available Cash from LBCC; <u>provided, however</u>, that, if LBHI Classes 3, 6 and 7 vote to accept the Plan, 10% of the aggregate Distributions to holders of claims in LBCC Class 5C will automatically be reallocated to the holders of Claims in LBHI Classes 3, 6 and 7, on a <i>pro rata</i> basis.</p> <p>Intercompany Claims will be Allowed in the amount agreed to by such Affiliate and LBCC. If an Affiliate and LBCC do not agree on the Allowed amount of an Affiliate's Intercompany Claims against LBCC prior to the Voting Deadline, LBCC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.</p>	30.7%	Impaired, Entitled to Vote
6	Equity Interests in LBCC	No Distributions (unless all other holders of Allowed Claims against LBCC have been paid in full). Equity Interest shall remain in place until LBCC is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Derivative Products Inc. ("LBDP")**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBDP	<p>Payment in full, in Cash</p> <p>Claims in Class 1 shall not receive post petition interest.</p>	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against LBDP	At the option of LBDP: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Derivative Claims against LBDP	Payment in Cash of its Pro Rata Share of Available Cash from LBDP  The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.	100%	
4	General Unsecured Claims against LBDP	Payment in Cash of its Pro Rata Share of Available Cash from LBDP.	100%	Impaired, Entitled to Vote
5A	Intercompany Claims of LBHI against LBDP	Payment in Cash of its Pro Rata Share of Available Cash from LBDP.  Intercompany Claims will be Allowed in the amount agreed to by LBDP and LBHI. If LBDP and LBHI do not agree to the Allowed amount of LBHI's Intercompany Claims prior to the Voting Deadline, LBDP will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from each LBDP.	N/A	Impaired, Entitled to Vote
5B	Intercompany Claims of Affiliates other than LBHI against LBDP	Payment in Cash of its Pro Rata Share of Available Cash from LBDP.  Intercompany Claims will be Allowed in the amount agreed to by LBDP and the Affiliate. If LBDP and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, LBDP will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	100%	Impaired, Entitled to Vote
6	Equity Interests in LBDP	No Distributions (unless all other holders of Allowed Claims against LBDP have been paid in full). Equity Interest shall remain in place until LBDP is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Financial Products Inc. (“LBFP”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBFP	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBFP	At the option of LBFP: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	Derivative Claims against LBFP	Payment in Cash of its Pro Rata Share of Available Cash from LBFP  The Debtors intend to file a motion in the Bankruptcy Court seeking approval of the Derivative Claims Framework and authorization to calculate the Allowed amount of Derivative Claims and Derivative Guarantee Claims in accordance with the methodology set forth in the Derivative Claims Framework.	100%	
4	General Unsecured Claims against LBFP	Payment in Cash of its Pro Rata Share of Available Cash from LBFP.	100%	Impaired, Entitled to Vote
5A	Intercompany Claims of LBHI against LBFP	Payment in Cash of its Pro Rata Share of Available Cash from LBFP.  Intercompany Claims will be Allowed in the amount agreed to by LBFP and LBHI. If LBFP and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, LBFP will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LBFP.	80.1%	Impaired, Entitled to Vote
5B	Intercompany Claims of Affiliates other than LBHI against LBFP	Payment in Cash of its Pro Rata Share of Available Cash from LBFP.  Intercompany Claims will be Allowed in the amount agreed to by LBFP and the Affiliate. If LBFP and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, LBFP will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	100%	Impaired, Entitled to Vote
6	Equity Interests in LBFP	No Distributions (unless all other holders of Allowed Claims against LBFP have been paid in full). Equity Interest shall remain in place until LBFP is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB 745 LLC (“LB 745”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LB 745	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LB 745	At the option of LB 745: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LB 745	Payment in Cash of its Pro Rata Share of Available Cash from LB 745.	100%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against LB 745	Payment in Cash of its Pro Rata Share of Available Cash from LB 745.  Intercompany Claims will be Allowed in the amount agreed to by LB 745 and LBHI. If LB 745 and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, LB 745 will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LB 745.	79.1%	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against LB 745	Payment in Cash of its Pro Rata Share of Available Cash from LB 745.  Intercompany Claims will be Allowed in the amount agreed to by LB 745 and the Affiliate. If LB 745 and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, LB 745 will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	N/A	Impaired, Entitled to Vote
5	Equity Interests in LB 745	No Distributions (unless all other holders of Allowed Claims against LB 745 have been paid in full). Equity Interest shall remain in place until LB 745 is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject



**PAMI Statler Arms LLC (“PAMI Statler”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against PAMI Statler	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against PAMI Statler	At the option of PAMI Statler: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against PAMI Statler	Payment in Cash of its Pro Rata Share of Available Cash from PAMI Statler.	0%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against PAMI Statler	Payment in Cash of its Pro Rata Share of Available Cash from PAMI Statler.  Intercompany Claims will be Allowed in the amount agreed to by PAMI Statler and LBHI. If PAMI Statler and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, PAMI Statler will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from PAMI Statler.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against PAMI Statler	Payment in Cash of its Pro Rata Share of Available Cash from PAMI Statler.  Intercompany Claims will be Allowed in the amount agreed to by PAMI Statler and the Affiliate. If PAMI Statler and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, PAMI Statler will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	N/A	Impaired, Entitled to Vote
5	Equity Interests in PAMI Statler	No Distributions (unless all other holders of Allowed Claims against PAMI Statler have been paid in full). Equity Interest shall remain in place until PAMI Statler is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**CES Aviation LLC (“CES”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against CES	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against CES	At the option of CES: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against CES	Payment in Cash of its Pro Rata Share of Available Cash from CES.	100%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against CES	Payment in Cash of its Pro Rata Share of Available Cash from CES.  Intercompany Claims will be Allowed in the amount agreed to by CES and LBHI. If CES and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, CES will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from CES.	80.0%	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against CES	Payment in Cash of its Pro Rata Share of Available Cash from CES.  Intercompany Claims will be Allowed in the amount agreed to by CES and the Affiliate. If CES and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, CES will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	100%	Impaired, Entitled to Vote
5	Equity Interests in CES	No Distributions (unless all other holders of Allowed Claims against CES have been paid in full). Equity Interest shall remain in place until CES is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**CES Aviation V LLC (“CES V”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against CES V	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against CES V	At the option of CES V: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against CES V	Payment in Cash of its Pro Rata Share of Available Cash from CES V.	37.7%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against CES V	Payment in Cash of its Pro Rata Share of Available Cash from CES V.  Intercompany Claims will be Allowed in the amount agreed to by CES V and LBHI. If CES V and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, CES V will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from CES V.	30.1%	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against CES V	Payment in Cash of its Pro Rata Share of Available Cash from CES V.  Intercompany Claims will be Allowed in the amount agreed to by CES V and the Affiliate. If CES V and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, CES V will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	37.7%	Impaired, Entitled to Vote
5	Equity Interests in CES V	No Distributions (unless all other holders of Allowed Claims against CES V have been paid in full). Equity Interest shall remain in place until CES V is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**CES Aviation IX LLC (“CES IX”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against CES IX	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against CES IX	At the option of CES IX: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against CES IX	Payment in Cash of its Pro Rata Share of Available Cash from CES IX.	61.2%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against CES IX	Payment in Cash of its Pro Rata Share of Available Cash from CES IX.  Intercompany Claims will be Allowed in the amount agreed to by CES IX and LBHI. If CES IX and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, CES IX will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from CES IX.	49.0%	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against CES IX	Payment in Cash of its Pro Rata Share of Available Cash from CES IX.  Intercompany Claims will be Allowed in the amount agreed to by CES IX and the Affiliate. If CES IX and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, CES IX will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	61.2%	Impaired, Entitled to Vote
5	Equity Interests in CES IX	No Distributions (unless all other holders of Allowed Claims against CES IX have been paid in full). Equity Interest shall remain in place until CES IX is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**East Dover Limited (“East Dover”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against East Dover	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against East Dover	At the option of East Dover: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against East Dover	Payment in Cash of its Pro Rata Share of Available Cash from East Dover.	100%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against East Dover	Payment in Cash of its Pro Rata Share of Available Cash from East Dover.  Intercompany Claims will be Allowed in the amount agreed to by East Dover and LBHI. If East Dover and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, East Dover will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from East Dover.	78.9%	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against East Dover	Payment in Cash of its Pro Rata Share of Available Cash from East Dover.  Intercompany Claims will be Allowed in the amount agreed to by East Dover and the Affiliate. If East Dover and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, East Dover will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	100%	Impaired, Entitled to Vote
5	Equity Interests in East Dover	No Distributions (unless all other holders of Allowed Claims against East Dover have been paid in full). Equity Interest shall remain in place until East Dover is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Scottish Finance L.P. (“LS Finance”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LS Finance	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LS Finance	At the option of LS Finance: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LS Finance	Payment in Cash of its Pro Rata Share of Available Cash from LS Finance.	71.2%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against LS Finance	Payment in Cash of its Pro Rata Share of Available Cash from LS Finance.  Intercompany Claims will be Allowed in the amount agreed to by LS Finance and LBHI. If LS Finance and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, LS Finance will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LS Finance.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against LS Finance	Payment in Cash of its Pro Rata Share of Available Cash from LS Finance.  Intercompany Claims will be Allowed in the amount agreed to by LS Finance and the Affiliate. If LS Finance and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, LS Finance will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	N/A	Impaired, Entitled to Vote
5	Equity Interests in LS Finance	No Distributions (unless all other holders of Allowed Claims against LS Finance have been paid in full). Equity Interest shall remain in place until LS Finance is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Luxembourg Residential Properties Loan Finance S.a.r.l. (“LUXCO”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LUXCO	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LUXCO	At the option of LUXCO: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LUXCO	Payment in Cash of its Pro Rata Share of Available Cash from LUXCO.	4.8%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against LUXCO	Payment in Cash of its Pro Rata Share of Available Cash from LUXCO.  Intercompany Claims will be Allowed in the amount agreed to by LUXCO and LBHI. If LUXCO and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, LUXCO will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LUXCO.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against LUXCO	Payment in Cash of its Pro Rata Share of Available Cash from LUXCO.  Intercompany Claims will be Allowed in the amount agreed to by LUXCO and the Affiliate. If LUXCO and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, LUXCO will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	4.8%	Impaired, Entitled to Vote
5	Equity Interests in LUXCO	No Distributions (unless all other holders of Allowed Claims against LUXCO have been paid in full). Equity Interest shall remain in place until LUXCO is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**BNC Mortgage LLC (“BNC”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against BNC	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against BNC	At the option of BNC: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against BNC	Payment in Cash of its Pro Rata Share of Available Cash from BNC.	1.9%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against BNC	Payment in Cash of its Pro Rata Share of Available Cash from BNC.  Intercompany Claims will be Allowed in the amount agreed to by BNC and LBHI. If BNC and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, BNC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from BNC.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against BNC	Payment in Cash of its Pro Rata Share of Available Cash from BNC.  Intercompany Claims will be Allowed in the amount agreed to by BNC and the Affiliate. If BNC and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, BNC will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	1.9%	Impaired, Entitled to Vote
5	Equity Interests in BNC	No Distributions (unless all other holders of Allowed Claims against BNC have been paid in full). Equity Interest shall remain in place until BNC is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject



**LB Rose Ranch LLC (“LB Rose Ranch”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LB Rose Ranch	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LB Rose Ranch	At the option of LB Rose Ranch: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LB Rose Ranch	Payment in Cash of its Pro Rata Share of Available Cash from LB Rose Ranch.	38.9%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against LB Rose Ranch	Payment in Cash of its Pro Rata Share of Available Cash from LB Rose Ranch.  Intercompany Claims will be Allowed in the amount agreed to by LB Rose Ranch and LBHI. If LB Rose Ranch and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, LB Rose Ranch will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LB Rose Ranch.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against LB Rose Ranch	Payment in Cash of its Pro Rata Share of Available Cash from LB Rose Ranch.  Intercompany Claims will be Allowed in the amount agreed to by LB Rose Ranch and the Affiliate. If LB Rose Ranch and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, LB Rose Ranch will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	N/A	Impaired, Entitled to Vote
5	Equity Interests in LB Rose Ranch	No Distributions (unless all other holders of Allowed Claims against LB Rose Ranch have been paid in full). Equity Interest shall remain in place until LB Rose Ranch is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Structured Asset Securities Corporation (“SASCO”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against SASCO	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against SASCO	At the option of SASCO: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against SASCO	Payment in Cash of its Pro Rata Share of Available Cash from SASCO.	50.1%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against SASCO	Payment in Cash of its Pro Rata Share of Available Cash from SASCO.  Intercompany Claims will be Allowed in the amount agreed to by SASCO and LBHI. If SASCO and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, SASCO will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from SASCO.	40.1%	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against SASCO	Payment in Cash of its Pro Rata Share of Available Cash from SASCO.  Intercompany Claims will be Allowed in the amount agreed to by SASCO and the Affiliate. If SASCO and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, SASCO will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	50.1%	Impaired, Entitled to Vote
5	Equity Interests in SASCO	No Distributions (unless all other holders of Allowed Claims against SASCO have been paid in full). Equity Interest shall remain in place until SASCO is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB 2080 Kalakaua Owners LLC (“LB 2080”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LB 2080	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LB 2080	At the option of LB 2080: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LB 2080	Payment in Cash of its Pro Rata Share of Available Cash from LB 2080.	0.8%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against LB 2080	Payment in Cash of its Pro Rata Share of Available Cash from LB 2080.  Intercompany Claims will be Allowed in the amount agreed to by LB 2080 and LBHI. If LB 2080 and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, LB 2080 will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from LB 2080.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against LB 2080	Payment in Cash of its Pro Rata Share of Available Cash from LB 2080.  Intercompany Claims will be Allowed in the amount agreed to by LB 2080 and the Affiliate. If LB 2080 and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, LB 2080 will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	0.8%	Impaired, Entitled to Vote
5	Equity Interests in LB 2080	No Distributions (unless all other holders of Allowed Claims against LB 2080 have been paid in full). Equity Interest shall remain in place until LB 2080 is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Merit LLC (“Merit”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against Merit	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against Merit	At the option of Merit: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against Merit	Payment in Cash of its Pro Rata Share of Available Cash from Merit.	N/A	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against Merit	Payment in Cash of its Pro Rata Share of Available Cash from Merit.  Intercompany Claims will be Allowed in the amount agreed to by Merit and LBHI. If Merit and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, Merit will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from Merit.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against Merit	Payment in Cash of its Pro Rata Share of Available Cash from Merit.  Intercompany Claims will be Allowed in the amount agreed to by Merit and the Affiliate. If Merit and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, Merit will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	9.6%	Impaired, Entitled to Vote
5	Equity Interests in Merit	No Distributions (unless all other holders of Allowed Claims against Merit have been paid in full). Equity Interest shall remain in place until Merit is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB Preferred Somerset LLC (“Preferred Somerset”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against Preferred Somerset	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against Preferred Somerset	At the option of Preferred Somerset: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against Preferred Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Preferred Somerset.	0%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against Preferred Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Preferred Somerset.  Intercompany Claims will be Allowed in the amount agreed to by Preferred Somerset and LBHI. If Preferred Somerset and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, Preferred Somerset will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from Preferred Somerset.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against Preferred Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Preferred Somerset.  Intercompany Claims will be Allowed in the amount agreed to by Preferred Somerset and the Affiliate. If Preferred Somerset and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, Preferred Somerset will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	0%	Impaired, Entitled to Vote
5	Equity Interests in Preferred Somerset	No Distributions (unless all other holders of Allowed Claims against Preferred Somerset have been paid in full). Equity Interest shall remain in place until Preferred Somerset is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB Somerset LLC (“Somerset”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against Somerset	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against Somerset	At the option of Somerset: (i) payment in Cash in full on the later of the Effective Date and the date such Secured Claim becomes an Allowed Claim, or as soon as practicable thereafter; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Claim to the extent of the value of the Collateral securing such Allowed Claim; (iii) surrender to the holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Somerset.	0%	Impaired, Entitled to Vote
4A	Intercompany Claims of LBHI against Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Somerset.  Intercompany Claims will be Allowed in the amount agreed to by Somerset and LBHI. If Somerset and LBHI do not agree to the Allowed amount of LBHI’s Intercompany Claims prior to the Voting Deadline, Somerset will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.  LBHI will only receive a Distribution on 80% of the Intercompany Funding Balance due to LBHI from Somerset.	N/A	Impaired, Entitled to Vote
4B	Intercompany Claims of Affiliates other than LBHI against Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Somerset.  Intercompany Claims will be Allowed in the amount agreed to by Somerset and the Affiliate. If Somerset and the Affiliate do not agree to the Allowed amount of Intercompany Claims prior to the Voting Deadline, Somerset will seek to estimate such Claims at one dollar (\$1.00) for all purposes under the Plan, including, without limitation, voting and Distributions.	0%	Impaired, Entitled to Vote
5	Equity Interests in Somerset	No Distributions (unless all other holders of Allowed Claims against Somerset have been paid in full). Equity Interest shall remain in place until Somerset is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject