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<u>Exhibit 1</u>

08-13555-jm RE: Dependent of the rest of t

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNTS TO BE DISALLOWED	REASON FOR PROPOSED DISALLOWANCE
1 SAPHIR FINANCE PUBLIC LIMITED COMPANY	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25830	Undetermined	Undetermined	No Liability Claim - Derivative
2 SAPHIR FINANCE PUBLIC LIMITED COMPANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25832	Undetermined	Undetermined	No Liability Claim - Derivative
			TOTAL		\$0.00	\$0.00	