

EXHIBIT 1

OMNIBUS OBJECTION 452: EXHIBIT 1 - 510(b) CLAIMS

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNTS TO BE SUBORDINATED	CATEGORY OF CLAIMS
1 CITIGROUP GLOBAL MARKETS, INC.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26979	\$247,015.28 *	\$247,015.28*	Underwriter Claim
2 CREDIT SUISSE SECURITIESUSA, LLC	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22845	Undetermined	Undetermined	Underwriter Claim
3 H&R BLOCK FINANCIAL ADVISORS, INC., N/K/A AMERIPRISE ADVISOR	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19842	Undetermined	Undetermined	Underwriter Claim
4 MORGAN STANLEY & CO. LLC	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26985	\$134,029.71 *	\$134,029.71*	Underwriter Claim
TOTAL					\$381,044.99	\$381,044.99	

* - Indicates claim contains unliquidated and/or undetermined amounts