

OMNIBUS OBJECTION 454: EXHIBIT A - VALUED DERIVATIVE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS-TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
1 ING USA ANNUITY & LIFE INSURANCE COMPANY	11152	9/10/09	Lehman Brothers OTC Derivatives Inc.						
			TOTAL ASSERTED AMOUNT				\$6,997,101.81		\$6,997,101.81
			CLAIM AS MODIFIED				\$4,677,657.79		\$4,677,657.79
2 ING USA ANNUITY & LIFE INSURANCE COMPANY	11153	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$6,997,101.81		\$6,997,101.81
			CLAIM AS MODIFIED				\$4,677,657.79		\$4,677,657.79
3 RELIASTAR LIFE INSURANCE COMPANY	11313	9/10/09	Lehman Brothers OTC Derivatives Inc.						
			TOTAL ASSERTED AMOUNT				\$203,695.25		\$203,695.25
			CLAIM AS MODIFIED				\$202,680.68		\$202,680.68
4 RELIASTAR LIFE INSURANCE COMPANY	11314	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$203,695.25		\$203,695.25
			CLAIM AS MODIFIED				\$202,680.68		\$202,680.68
5 RELIASTAR LIFE INSURANCE COMPANY	12463	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$16,137.00		\$16,137.00
			CLAIM AS MODIFIED				\$14,921.05		\$14,921.05
6 RELIASTAR LIFE INSURANCE COMPANY OF NEW YORK	12462	9/14/09	Lehman Brothers OTC Derivatives Inc.						
			TOTAL ASSERTED AMOUNT				\$16,137.00		\$16,137.00
			CLAIM AS MODIFIED				\$14,921.05		\$14,921.05
7 SECURITY LIFE OF DENVER INSURANCE COMPANY	11319	9/10/09	Lehman Brothers OTC Derivatives Inc.						
			TOTAL ASSERTED AMOUNT				\$18,873.43		\$18,873.43
			CLAIM AS MODIFIED				\$18,779.43		\$18,779.43
8 SECURITY LIFE OF DENVER INSURANCE COMPANY	11320	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$18,873.43		\$18,873.43
			CLAIM AS MODIFIED				\$18,779.43		\$18,779.43

* - Indicates claim contains unliquidated and/or undetermined amounts

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9 U.S. BANK NATIONAL ASSOCIATION	31035	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$52,038.25		\$52,038.25*
			CLAIM AS MODIFIED				\$52,038.25		\$52,038.25
10 U.S. BANK NATIONAL ASSOCIATION	31051	9/22/09	Lehman Brothers Special Financing Inc.						
			TOTAL ASSERTED AMOUNT				\$52,038.25		\$52,038.25*
			CLAIM AS MODIFIED				\$52,038.25		\$52,038.25
TOTAL ASSERTED				\$0.00	\$0.00	\$0.00	\$14,575,691.48	\$0.00	\$14,575,691.48
TOTAL NOT SUBJECT TO OBJECTION				0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUBJECT TO OBJECTION				0.00	0.00	0.00	14,575,691.48	0.00	14,575,691.48
TOTAL CLAIM AS MODIFIED				\$0.00	\$0.00	\$0.00	\$9,932,154.40	\$0.00	\$9,932,154.40

* - Indicates claim contains unliquidated and/or undetermined amounts