

## ASSIGNMENT AGREEMENT

This Assignment Agreement, (the “Agreement”) is made and entered into as of March 24, 2010 by and between James W. Giddens (the “Assignor”), as SIPA Trustee for the Liquidation of LEHMAN BROTHERS INC. (“LBI”), having an address at c/o Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York 10004 and LEHMAN BROTHERS COMMERCIAL CORPORATION, a Delaware corporation (the “Assignee”), having an address at 1271 Avenue of the Americas, New York, New York 10020.

With effect from and including the date hereof and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Assignor and the Assignee agree as follows:

1. Assignment. The Assignor hereby transfers and assigns to the Assignee and the Assignee hereby accepts such transfer and assignment from the Assignor of the following:

(i) all rights with respect to the transactions (the “Transactions”) evidenced by the confirmations (copies of which are attached hereto as Exhibit I) between LBI and Neuberger Berman, LLC and/or Neuberger Berman, LLC’s client trustees, as applicable (collectively, “NB”) relating to the transaction asserted in the Complaint for Interpleader (Adversary Proceeding No. 09-01258; hereinafter the “Complaint”) filed in the United States Bankruptcy Court for the Southern District of New York (“Bankruptcy Court”) and all monies received thereon or in respect of the Transactions, including, without limitation, the Assignor’s right to the interpleader funds held by or deposited by NB in connection with the Complaint; and

(ii) the proceeds of any and all of the foregoing (the items specified in clauses (i) through (ii) being referred to herein as the “Assigned Property”).

2. Representations and Warranties. The Assignor hereby represents and warrants to the Assignee that (a) LBI is the sole legal and beneficial owner of the Assigned Property, free and clear of any adverse claim and (b) it has full power and authority, and has taken all actions necessary, to execute and deliver this Agreement and to consummate the actions contemplated hereby. The Assignor agrees that in the event that any payments applicable to the Assigned Property are received by the Assignor, such payments shall be received as the property of the Assignee and shall be immediately transferred to the Assignee in the form received, properly endorsed.

3. Indemnification. The Assignee hereby indemnifies the Assignor (in its capacity as Assignor or otherwise) and its current and former officers and directors, employees, agents and attorneys (collectively, the “Indemnified Parties”), against any and all claims and actions against any such Indemnified Parties brought by other persons, and shall hold the Assignor and the Indemnified Parties harmless against any loss, liability or expense incurred (including, without limitation, interest and reasonable attorneys’ fees), that arise out of or in connection with this Assignment or the Transactions (any such claims or actions, “Indemnified Claims”); provided that such indemnification shall not apply to (x) any cost or expense incurred prior to the date hereof, including in connection with the review, negotiation or documentation of this Agreement and the documents entered into in connection therewith or with the Assignor’s internal, routine or periodic compliance activities or (y) any loss, liability or expense incurred as a result of the gross negligence or willful misconduct of the Assignor or any Indemnified Party.

The Assignee shall be entitled to participate in and, upon notice to the Indemnified Party, assume the defense of any action or proceeding in respect of an Indemnified Claim in reasonable cooperation with, and with the reasonable cooperation of, the Indemnified Party; provided that the Assignee shall not settle any such action or proceeding without the prior written consent of the Assignor, which consent shall not be unreasonably withheld, conditioned or delayed. The Indemnified Party shall have the right to employ separate counsel in any such action or proceeding and to participate in the defense thereof at the expense of the Indemnified Party; provided, however, that the reasonable fees and expenses of such separate counsel shall be at the expense of the Assignee if (i) the Assignee has agreed to pay such fees and expenses, (ii) the Assignee shall have failed to assume the defense of such action or proceeding and employ counsel reasonably satisfactory to the Indemnified Party in any such action or proceeding or (iii) the named parties to any such action or proceeding (including any impleaded parties) include both the Indemnified Party and the Assignee, and the Indemnified Party shall have been advised by counsel that (A) there may be one or more legal defenses available to it that are different from or additional to those available to the Assignee and (B) the representation of the Assignee and the Indemnified Party by the same counsel would be inappropriate or contrary to prudent practice, in which case, if the Indemnified Party notifies the Assignee in writing that it elects to employ separate counsel at the expense of the Assignee, the Assignee shall not have the right to assume the defense of such action or proceeding on behalf of such Indemnified Party, it being understood, however, that the Assignee shall not, in connection with any one such action or proceeding or separate but substantially similar or related actions or proceedings in the same jurisdiction arising out of the same general allegations or circumstances, be liable for the reasonable fees and expenses of more than one firm of attorneys at any time for all Indemnified Parties, which firm shall be designated in writing by the Assignor. The Assignee shall not be liable for any settlement of any such action or proceeding effected without its written consent, which consent shall not be unreasonably withheld, conditioned or delayed, but, if settled with its written consent, the Assignee agrees to indemnify and hold the Indemnified Party harmless from and against any loss or liability by reason of such settlement.

4. Release. The Assignee hereby generally releases, discharges and acquits the Assignor, and its current and former officers and directors, employees, agents and attorneys (each of the foregoing, a "Released Party"), from all manners of action, causes of action, judgments, executions, debts, demands, rights, damages, costs, expenses, and claims of every kind, nature, and character whatsoever, whether in law or in equity, whether based on contract (including, without limitation, quasi-contract or estoppel), statute, regulation, tort (including, without limitation, intentional torts, fraud, misrepresentation, defamation, breaches of alleged fiduciary duty, recklessness, gross negligence, or negligence) or otherwise, accrued or unaccrued, known or unknown, matured, unmatured, liquidated or unliquidated, certain or contingent, that the Assignee ever had or claimed to have, or now has or claims to have presently or at any future date, against any Released Party arising under or related to the transaction evidenced by the confirmation (a copy of which is attached hereto as Exhibit II) between the Assignor and the Assignee and/or the transaction described in the Complaint.

5. Further Assurances. The Assignor hereby agrees to execute and deliver to the Assignee such further and additional documents or instruments as may be reasonably necessary or appropriate to effectively transfer, convey and perfect to the Assignee all of the rights and privileges contemplated hereby, as well as such instructions, notifications, authorizations, assignments, instruments and other documents as the Assignee may reasonably request in confirmation of, and/or in furtherance of, the absolute assignment to the Assignee made hereunder.

6. Court Order. This Agreement is subject to the entry of a final order by the Bankruptcy Court authorizing and approving entry into this Agreement by both the Assignor and the Assignee. The Assignee shall attach a copy of such order as Exhibit III hereto, promptly following its entry, as evidence

of such approval. Notwithstanding such Bankruptcy Court approval, this Agreement shall only become effective when such order has become final and is no longer subject to any appeal or stay.

7. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of New York, without regard to the principles of conflicts of laws. The United States Bankruptcy Court for the Southern District of New York shall have jurisdiction over any dispute arising out of this Agreement.

8. Counterparts. This Agreement may be executed and delivered in one or more counterparts, all of which shall constitute one and the same instrument.

9. Amendments, Modifications, Waivers. This Agreement may be waived, changed, modified or discharged only by an agreement in writing signed by the party against whom enforcement of any waiver, change, modification or discharge is sought.

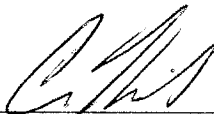
10. Headings. The section headings in this Agreement are for convenience of reference only, and shall not be deemed to alter or affect the meaning or interpretation of any provisions hereof.

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IN WITNESS WHEREOF, the parties hereto have executed and delivered this Agreement as of the 24th day of March, 2010.

**ASSIGNOR:**

James W. Giddens, Esq., as Trustee for the liquidation of  
LEHMAN BROTHERS INC.

By:   
Name: *Christopher Kiplak*  
Title: *Counsel to the Trustee*

**ASSIGNEE:**

LEHMAN BROTHERS COMMERCIAL CORPORATION, a  
Delaware corporation, as debtor and debtor in possession in its  
Chapter 11 case in the United States Bankruptcy Court for the  
Southern District of New York

By: \_\_\_\_\_  
Name:  
Title:

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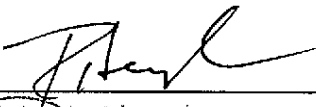
**ASSIGNOR:**

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By: \_\_\_\_\_  
Name:  
Title:

**ASSIGNEE:**

LEHMAN BROTHERS COMMERCIAL CORPORATION, a  
Delaware corporation, as debtor and debtor in possession in its  
Chapter 11 case in the United States Bankruptcy Court for the  
Southern District of New York

By:   
Name: Rob Hersh  
Title: VP.