

INTER-ESTATE AGREEMENT

This Inter-Estate Agreement (this "Agreement") is entered into this th27 day of July, 2010, by and between Lehman Brothers Holdings Inc., a Delaware corporation ("LBHI"), and James W. Giddens, as Trustee (the "Trustee," and together with LBHI, the "Parties") for the liquidation of Lehman Brothers Inc., a Delaware corporation ("LBI"), under the Securities Investor Protection Act of 1970, as amended ("SIPA").

RECITALS

WHEREAS, beginning on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries (together with LBHI, the "Debtors," and collectively with their non-debtor domestic affiliates, but not including LBI, "Lehman") commenced voluntary cases with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") Case No. 08-13555 (JMP) (collectively, the "Chapter 11 Case") which are currently pending; and

WHEREAS, on September 19, 2008, a proceeding was commenced under SIPA with respect to LBI, and the Trustee was appointed to administer LBI's estate Case No. 08-01420 (JMP) (the "SIPA Proceeding"), which proceeding is currently pending before the Bankruptcy Court; and

WHEREAS, LBHI and certain of its domestic United States subsidiaries, including without limitation its indirect subsidiary, Lehman Pass-Through Securities Inc. (collectively, but not including LBI, the "LBHI Entities" and each, an "LBHI Entity") own residual interests in various real estate mortgage investment conduits ("REMICs") (along with any contractual rights and obligations as the holder of such interests under the relevant transaction documents, collectively the "LBHI Residual Interests"); and

WHEREAS, LBI owns residual interests in various REMICs (collectively, along with any contractual rights and obligations as the holder of such interests under the relevant transaction documents, the "LBI Residual Interests," and collectively with the LBHI Residual Interests, subject to Section 2.5 herein, the "Residual Interests"); and

WHEREAS, ownership of the Residual Interests gives rise to tax liabilities without any corresponding cash flows; and

WHEREAS, LBHI, LBI and their domestic United States affiliates have historically joined in the filing of consolidated tax returns for United States federal income tax purposes for the consolidated group of companies of which LBHI is the common parent (the "LBHI Group"); and

WHEREAS, concurrently herewith or shortly thereafter, the LBHI Entities and the Trustee intend to execute a definitive agreement (as it may be amended from time to time, the "Transfer Agreement") with Citibank, N.A. or its affiliates ("CITI"), pursuant to which the LBHI

Entities and the Trustee will transfer the LBHI Entities' and LBI's interests respectively in the Residual Interests to CITI; and

WHEREAS, pursuant to the Transfer Agreement, LBHI will transfer to CITI, on behalf of the LBHI Entities and LBI, a \$24 million accommodation payment (the "Accommodation Payment") in consideration for the assignment to and assumption by CITI of the Residual Interests based upon an effective date of March 31, 2010; and

WHEREAS, LBI agrees to reimburse LBHI on the terms and conditions set forth in this Agreement for LBI's share of the Accommodation Payment based on the portion of the Residual Interests owned by LBI upon final determination of ownership of the Residual Interests as provided herein by the LBHI Entities, on the one hand, and LBI, on the other hand; and

WHEREAS, the consummation of the transactions contemplated by this Agreement and the Transfer Agreement are subject to the approval of the Bankruptcy Court in the Chapter 11 Case and the SIPA Proceeding; and

WHEREAS, both Parties agree that their respective estates would benefit from the disposition of the Residual Interests described herein.

NOW, THEREFORE, in consideration of these premises, and in express reliance upon the mutual promises and covenants contained herein, the Parties hereby agree as follows:

1. Interpretation.

The headings of the sections, paragraphs and subparagraphs hereof are included for convenience of reference only and shall not affect the meaning or construction thereof.

2. Determination of Ownership; Identification of Residual Interests to Be Sold.

2.1. Each of the Trustee and LBHI will independently undertake a review to determine the ownership by the LBHI Entities, on the one hand, and LBI, on the other hand, of the Residual Interests (collectively, the "Ownership Forensic Review"). In its Ownership Forensic Review, each of the Trustee and LBHI will base its determination on all available evidence, including without limitation any transaction documents, brokerage statements for an account in which a Residual Interest is held, records of ownership of a Residual Interest from Lehman or LBI legacy trading systems (GFS and MTS) dating from a date prior to the commencement of the Chapter 11 Case, and documents produced by the trustee of a REMIC in which a Residual Interest is an interest. The parties acknowledge that a United States Internal Revenue Service Form 1066 ("Schedule Q") shall not be treated as evidence of ownership of a Residual Interest. Based upon its review contemplated in this Section 2.1, each of the Trustee and LBHI will prepare a list identifying each Residual Interest (or percentage interests therein) and the identity of the owner thereof (each an "Ownership List"). Each Ownership List will indicate the basis for determination of ownership of each Residual Interest. For purposes of this Agreement, references to "ownership," "owned" and the like shall refer to beneficial ownership.

- 2.2. Each of LBHI and the Trustee will commence its Ownership Forensic Review as soon as practicable and irrespective of when Bankruptcy Court approval of this Agreement is obtained. Upon either party's reasonable request, the other party will make commercially reasonable efforts to provide information and assistance in connection with the Ownership Forensic Review (the "Services").
- 2.3. Each of the Trustee and LBHI will complete its Ownership Forensic Review within 90 days of the date of this Agreement and irrespective of when Bankruptcy Court approval of this Agreement is obtained (the "Review Period"). Upon the expiration of the Review Period, each of the Trustee and LBHI shall deliver to the other its Ownership List (the "Delivery Date").
- 2.4. Following the delivery by each of the Trustee and LBHI to the other of the Ownership List it has prepared, the Parties will use their reasonable best efforts, acting in good faith and reasonably, no later than the fifteenth business day (the "Determination Date") from and after the Delivery Date to reconcile any differences in the ownership of any Residual Interest indicated on the Ownership Lists.
- 2.5. The Residual Interests shall include those set forth on Exhibit A to this Agreement. If, after the date hereof, pursuant to the Transfer Agreement, the Trustee or LBHI identifies additional residual interests which can be sold to CITI pursuant to the Transfer Agreement, the Trustee or LBHI, as the case may be, shall identify such interests to the other Party and such interests shall become Residual Interests and shall be sold to CITI; provided, however, that to the extent that the sum of (i) the number of Residual Interests in Exhibit A to this Agreement and (ii) the total number of such identified additional residual interests exceeds 1900 residual interests, 1900 residual interests shall be sold to CITI and LBHI and the Trustee agree that they will use their reasonable best efforts, acting in good faith and reasonably to agree as to which of such identified additional residual interests are currently producing the most excess inclusion income and shall become Residual Interests and be sold to CITI (such residual interests, the "Agreed Additional Residual Interests"). If the number (the "Available Number") equal to (a) 1900, minus (b) the number of Residual Interests in Exhibit A to this Agreement, minus (c) the number of Agreed Additional Residual Interests, is greater than zero, then the Parties shall randomly select the Available Number of residual interests from among the identified additional residual interests that are not Agreed Additional Residual Interests and the residual interests so selected shall become Residual Interests and be sold to CITI. For the avoidance of doubt, any identified additional residual interest not sold to CITI pursuant to the Transfer Agreement shall not be a Residual Interest.

3. **Payment of LBI Amount.**

- 3.1. No later than the 30th calendar day after the Determination Date (the "Payment Date"), LBI will pay to LBHI an amount (rounded to the nearest dollar) (the "LBI Amount") equal to (i) the LBI Share, multiplied by (ii) \$24 million. To the extent that the LBI Share (as defined below) is not finally resolved between the Parties by the Payment Date, LBI shall make a payment to LBHI on the Payment Date based upon its good faith estimate of the LBI Amount and any remaining amounts due in respect of the LBI

Amount shall be paid by LBI when the LBI Share is finally resolved. No interest will accrue in respect of the LBI Amount unless LBI fails to pay the full LBI Amount by the Payment Date. If LBI does not timely pay the full LBI Amount by the Payment Date (including as a result of making payment on an estimated basis), interest will accrue on any portion of the LBI Amount not paid by the Payment Date at the short-term applicable federal rate in effect under Section 1274 of the Internal Revenue Code of 1986, as amended, based upon monthly compounding, from the Payment Date until such portion is paid and such interest shall be paid at the time such portion of the LBI Amount as finally determined is paid. If the amount initially paid by LBI exceeds the LBI Amount as finally determined, LBHI shall repay any excess to LBI along with interest, accruing from the Payment Date to the date repayment is made, at the rate specified in the immediately preceding sentence. All amounts payable to LBHI or LBI hereunder shall be in cash by wire transfer of immediately available funds to the account set forth in a written notice from the recipient to the other Party.

- 3.2. For purposes of this Agreement, "LBI Share" shall mean the quotient obtained from dividing (i) the number of Residual Interests owned by LBI as determined pursuant to this Agreement, by (ii) the number of all Residual Interests; provided, that where the Trustee and LBHI cannot agree on the ownership of one or more of the Residual Interests by the Determination Date pursuant to Section 2.4 or there is no evidence of ownership of one or more Residual Interests, the LBI Share shall equal the quotient obtained from dividing (i) the number of Residual Interests owned by LBI as agreed by the Parties pursuant to Section 2.4, by (ii) the number of all Residual Interests where the Parties have agreed on the ownership of such Residual Interests pursuant to Section 2.4. For avoidance of doubt, the LBI Share shall be based solely on the factors in the foregoing sentence, without regard to the value of or potential tax liability associated with any specific Residual Interest. For purposes of this Agreement, all residual interests in a single-tier REMIC shall count as a single residual interest and all residual interests in a single tier of a multi-tier REMIC shall be treated as a single residual interest (e.g., the residual interests in a three tier REMIC shall be treated as three residual interests). Evidence of ownership of the Residual Interest in one tier of a multi-tier REMIC shall constitute evidence of ownership of the Residual Interests in the other tiers.
- 3.3. Subject to LBI's payment to LBHI of the full LBI Amount as finally determined and any interest thereon, as applicable, (i) if LBHI receives pursuant to the Transfer Agreement a refund of a portion of the Accommodation Payment from CITI, in respect of any Residual Interest agreed by the Parties pursuant to Section 2.4 to be owned by LBI, LBHI shall pay to LBI such portion of the Accommodation Payment and (ii) if LBHI receives such a refund in respect of any Residual Interest the ownership of which was not agreed upon by the Parties, LBHI shall pay to LBI an amount equal to the amount of such refund multiplied by the LBI Share; provided, that LBHI's payments to LBI pursuant to this Section 3.3 in the aggregate shall not exceed the full LBI Amount as finally determined.

4. Transaction Costs.

All costs and expenses incurred in connection with this Agreement and the transactions and analyses contemplated by this Agreement shall be paid by the Party incurring such costs and expenses.

5. Representations and Warranties of the Trustee. The Trustee, on behalf of itself and LBI, represents and warrants to LBHI as follows:

- 5.1. This Agreement has been duly authorized, executed and delivered by the Trustee and, assuming this Agreement constitutes the valid and binding agreement of LBHI, this Agreement is the valid and binding obligation of the Trustee, enforceable against the Trustee in accordance with its terms, subject to applicable bankruptcy, insolvency, reorganization, moratorium and similar laws affecting creditors' rights and remedies generally, and subject, as to enforceability, to general principles of equity, including principles of commercial reasonableness, good faith and fair dealing (regardless of whether enforcement is sought in a proceeding at law or in equity) and subject to approval of this Agreement and the transactions contemplated hereby by the Bankruptcy Court in the SIPA Proceeding as specified in Section 7.
- 5.2. Neither the execution and delivery of this Agreement by the Trustee nor the consummation of the transactions contemplated hereby will conflict with or violate any statute, law, ordinance, rule, code, regulation, injunction, order, writ, judgment, decree, stipulation, determination, award or requirement of a Governmental Entity ("Laws").
- 5.3. The execution, delivery and performance of this Agreement by the Trustee and the consummation of the transactions contemplated hereby, do not and will not require any consent or approval of any third parties or any consent, approval, authorization or permit of, or filing with or notification to, any foreign, federal, state or local government or subdivision thereof, or governmental, judicial, legislative, executive, administrative or regulatory authority, agency, commission, tribunal or body (each a "Governmental Entity"), except, approval of this Agreement and the transactions contemplated hereby by the Bankruptcy Court in the SIPA Proceeding and consents or approvals from third parties that are not Governmental Entities which would not, individually or in the aggregate, prevent or materially delay (i) performance by the Trustee or LBI of their obligations under this Agreement or (ii) the transfer of the LBI Residual Interests from LBI to CITI pursuant to the Transfer Agreement.

6. Representations and Warranties of LBHI. LBHI hereby represents and warrants to the Trustee as follows:

- 6.1. This Agreement has been duly authorized, executed and delivered by LBHI and, assuming this Agreement constitutes the valid and binding agreement of the Trustee, this Agreement is the valid and binding obligation of LBHI, enforceable against LBHI in accordance with its terms, subject to applicable bankruptcy, insolvency, reorganization, moratorium and similar laws affecting creditors' rights and remedies generally, and subject, as to enforceability, to general principles of equity, including principles of commercial reasonableness, good faith and fair dealing (regardless of whether enforcement is sought in a proceeding at law or in equity) and subject to approval of this

Agreement and the transactions contemplated hereby by the Bankruptcy Court in the Chapter 11 Case as specified in Section 7.

- 6.2. Neither the execution and delivery of this Agreement by LBHI nor the consummation of the transactions contemplated hereby will conflict with or violate any Laws.
- 6.3. The execution, delivery and performance of this Agreement by LBHI and the consummation of the transactions contemplated hereby, do not and will not require any consent or approval of any third parties or any consent, approval, authorization or permit of, or filing with or notification to, any Governmental Entity except, approval of this Agreement and the transactions contemplated hereby by the Bankruptcy Court in the Chapter 11 Case and consents or approvals from third parties that are not Governmental Entities which would not, individually or in the aggregate, prevent or materially delay (i) performance by LBHI of its obligations under this Agreement or (ii) the transfer of the LBHI Residual Interests from the LBHI Entities to CITI pursuant to the Transfer Agreement.
7. **Conditions to Obligations of the Parties Under the Agreement.** Except as set forth in the next sentence, the obligations of the Parties under this Agreement are valid and binding as of the date hereof. The obligations of the Parties under Sections 3 and 10.3 of this Agreement shall be subject to the satisfaction, or waiver by each of the Parties, of the following conditions:
 - (i) the Bankruptcy Court shall have entered in the Chapter 11 Case and the SIPA Proceeding an order or orders approving this Agreement and all of the terms and conditions hereof, and approving and authorizing LBHI and the Trustee to consummate the transactions contemplated hereby, such orders to be in form and substance reasonably satisfactory to LBHI and the Trustee (the "Authorization Order") and the Authorization Order shall have become a Final Order and shall remain in full force and effect; and
 - (ii) the Trustee, the LBHI Entities and CITI shall have consummated the transactions contemplated by Section 2 of the Transfer Agreement including LBHI having transferred to CITI the Accommodation Payment.

For purposes of this Agreement, "Final Order" shall mean an order(s) or judgment(s) of a court of competent jurisdiction that has not been reversed, vacated or stayed, and, unless waived by LBHI and the Trustee, as to which (i) the time to appeal, petition for *certiorari*, or move for a new trial, reargument, or rehearing has expired, and as to which no appeal, petition for *certiorari*, or other proceedings for a new trial, reargument or rehearing shall then be pending, or (ii) if an appeal, writ of *certiorari*, new trial, reargument, or rehearing thereof has been sought, such order(s) or judgment(s) of the court shall have been affirmed by the highest court to which such order(s) was appealed, or *certiorari* shall have been denied, or a new trial, reargument or rehearing shall have been denied or resulted in no modification of such order(s), and the time to take any further appeal, petition for *certiorari* or move for a new trial, reargument, or rehearing shall have expired; provided, however, that the possibility that a motion under Rule 59 or Rule 60 of the

Federal Rules of Civil Procedure, or any analogous rule may be filed relating to such order(s) shall not cause such order(s) to not be a Final Order.

8. Termination.

- 8.1. This Agreement may be terminated and the transactions contemplated herein may be abandoned at any time by either Party if (i) the Transfer Agreement is not executed by August 31, 2010, or (ii) the LBHI Entities and the Trustee have not transferred the Residual Interests to CITI or LBHI has not transferred the Accommodation Payment to CITI pursuant to the Transfer Agreement by October 31, 2010. The Party desiring to terminate this Agreement pursuant to clause (i) or (ii) of this Section 8.1 shall give written notice of such termination, including a description in reasonable detail of the reasons for such termination, to the other Party in accordance with Section 12, specifying the provision hereof pursuant to which such termination is effected.
- 8.2. If this Agreement is terminated pursuant to Section 8.1, this Agreement, except for the applicable provisions of Section 4, this Section 8.2, and Sections 9, 11, 12, 13, 14 and 15, shall forthwith become void and have no effect, without any liability on the part of any Party or its directors, officers, or stockholders (or holders of other equity interests). The termination of this Agreement shall not release the Parties hereto from any damages resulting from the breach of this Agreement by either Party prior to the date of termination.

9. Governing Law and Submission to Jurisdiction.

- 9.1. This Agreement (and any claims or disputes arising out of or related hereto or to the transactions contemplated hereby or to the inducement of any party to enter herein, whether for breach of contract, tortious conduct or otherwise, and whether predicated on common law, statute or otherwise) shall in all respects be governed by, and construed in accordance with, the Laws of the State of New York, including all matters of construction, validity and performance, in each case without reference to any conflict of Law principles that might lead to the application of the Laws of any other jurisdiction, except to the extent that the Laws of the State of New York are superseded by SIPA or the Bankruptcy Code.
- 9.2. Without limiting any Party's right to appeal any order of the Bankruptcy Court, (i) the Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement and to decide any claims or disputes which may arise or result from, or be connected with, this Agreement, any breach or default hereunder, or the transactions contemplated hereby, and (ii) any and all proceedings related to the foregoing shall be filed and maintained only in the Bankruptcy Court, and the Parties hereto hereby consent to and submit to the jurisdiction and venue of the Bankruptcy Court; provided, however, that if the Bankruptcy Court does not have or abstains from exercising such jurisdiction, the parties hereto agree to unconditionally and irrevocably submit to the exclusive jurisdiction of the United States District Court for the Southern District of New York sitting in New York County or the Commercial Division, Civil Branch of the Supreme Court of the State of New York sitting in New York County and any appellate court

having jurisdiction over an appeal from any thereof, for the resolution of any such claim or dispute. The Parties hereby irrevocably waive, to the fullest extent permitted by applicable Law, any objection which they may now or hereafter have to the laying of venue of any such dispute brought in such court or any defense of inconvenient forum for the maintenance of such dispute.

10. Covenants.

- 10.1. Subject to the terms and conditions of this Agreement, each of the Parties hereto agrees to use its reasonable best efforts to take, or cause to be taken, all appropriate action, and to do, or cause to be done, all things necessary, proper or advisable under applicable Laws and regulations to consummate and make effective, in the most expeditious manner practicable, the transactions and analyses contemplated by this Agreement. Notwithstanding anything to the contrary in this Section 10.1, neither Party shall be required to pay or commit to pay to any third party any cash or other consideration, make any commitment or incur any liability or other obligation other than immaterial amounts, commitments or obligations.
- 10.2. The Parties shall use commercially reasonable efforts to enter into the Transfer Agreement concurrently with this Agreement or shortly thereafter.
- 10.3. Each Party hereby agrees to bear and assume any and all damage, loss, liability and expense ((i) including, subject to clause (ii), reasonable expenses of investigation and reasonable attorneys' fees and expenses in connection with any action, suit or proceeding whether involving a third party claim or a claim by CITI), but (ii) in any event excluding (except as expressly otherwise provided in the following sentence) any indirect, incidental, special, consequential, punitive, exemplary or "business interruption" damages, losses, liabilities or expenses or (without limiting the generality of the foregoing) any damages, losses, liabilities or expenses in respect of diminution in value (all of the foregoing, collectively, "Special Damages"), that would otherwise be incurred or suffered by the other Party or any of its affiliates or any of their respective successors and assigns (in the context of this Section 10.3, the "indemnified persons") arising out of any misrepresentation or breach of warranty or breach of covenant or agreement made or to be performed by the Party first mentioned in this Section 10.3 pursuant to the Transfer Agreement. The limitation against liability for Special Damages contained in the preceding sentence shall apply regardless of the basis on which such Special Damages are sought, but shall not apply in the case of (a) Special Damages paid or payable by an indemnified person to a third party or CITI (other than another indemnified person) pursuant to an award, decree or settlement in any claim by such third party or CITI against such indemnified person, or (b) any tax expense or liabilities.
- 10.4. For the avoidance of doubt, for purposes of this Agreement, the Parties agree that LBI is not an LBHI Entity and is not a subsidiary or an affiliate of an LBHI Entity and the LBHI Entities and their subsidiaries and affiliates are not affiliates of LBI and its affiliates.

11. Entire Agreement; Amendments and Waivers.

This Agreement (including the exhibits hereto) represents the entire understanding and agreement between the Parties hereto with respect to the subject matter hereof. This Agreement can be amended, supplemented or changed, and any provision hereof can be waived, only by written instrument making specific reference to this Agreement signed by the Party against whom enforcement of any such amendment, supplement, modification or waiver is sought. This Agreement may not be amended except by written agreement signed by the Parties. No action taken pursuant to this Agreement, including any investigation by or on behalf of any Party, shall be deemed to constitute a waiver by the Party taking such action of compliance with any representation, warranty, covenant or agreement contained herein. The waiver by any Party hereto of a breach of any provision of this Agreement shall not operate or be construed as a further or continuing waiver of such breach or as a waiver of any other or subsequent breach. No failure on the part of any Party to exercise, and no delay in exercising, any right, power or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of such right, power or remedy by such Party preclude any other or further exercise thereof or the exercise of any other right, power or remedy.

12. Notices.

All notices and other communications under this Agreement shall be in writing and shall be deemed given (i) when delivered personally by hand (with written confirmation of receipt), (ii) when sent by facsimile (with written confirmation of transmission) or (iii) one business day following the day sent by overnight courier (with written confirmation of receipt), in each case at the following addresses and facsimile numbers (or to such other address or facsimile number as a Party may have specified by notice given to the other Party pursuant to this provision):

If to LBHI, to:

Lehman Brothers Holdings Inc.
101 Hudson Street, 11th Floor
Jersey City, NJ 07302
Attn: Jeffry J. Ciongoli

With a copy (which shall not constitute notice) to:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
Facsimile: (212) 310-8007
Attention: Robert L. Messineo

If to the Trustee, to:

Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004
Facsimile: (212) 422-4726
Attention: James W. Giddens

With a copy to:

Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004
Facsimile: (212) 422-4726
Attention: Andrew H. Braiterman

13. Severability.

If any term or other provision of this Agreement is invalid, illegal, or incapable of being enforced by any law or public policy, all other terms or provisions of this Agreement shall nevertheless remain in full force and effect so long as the economic or legal substance of the transactions contemplated hereby is not affected in any manner materially adverse to any Party. Upon such determination that any term or other provision is invalid, illegal, or incapable of being enforced, the Parties hereto shall negotiate in good faith to modify this Agreement so as to effect the original intent of the Parties as closely as possible in an acceptable manner in order that the transactions contemplated hereby are consummated as originally contemplated to the greatest extent possible.

14. Binding Effect; Assignment.

This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and permitted assigns. Nothing in this Agreement shall create or be deemed to create any third party beneficiary rights in any person or entity not a Party to this Agreement except for Section 10.3, which is intended to be for the benefit of the persons referred to therein and may be enforced by any such persons (except for a Party's affiliates) or a Party on behalf or for the benefit of its affiliates. No assignment of this Agreement or of any rights or obligations hereunder may be made by either the Trustee or LBHI, directly or indirectly (by operation of law or otherwise), without the prior written consent of the other Party hereto and any attempted assignment without the required consents shall be void. No assignment of any obligations hereunder shall relieve the Parties hereto of any such obligations.

15. Counterparts.

This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement.

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IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their respective authorized officers as of the date first written above.

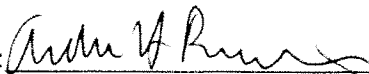
LEHMAN BROTHERS HOLDINGS INC.

By:  _____

Name: William Fox

Title: Executive Vice President

JAMES W. GIDDENS, as Trustee for the liquidation of Lehman Brothers Inc. under the Securities Investor Protection Act of 1970, as amended

By:  _____

Hughes Hubbard & Reed LLP

Counsel for the Trustee

By: Andrew H. Braiterman

Title: Partner