

**EXHIBIT 1**

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (JMP) SIPA  
ONE HUNDRED FORTY-FOURTH OMNIBUS OBJECTION: EXHIBIT 1- AMENDED AND SUPERSEDED CLAIMS**

| CLAIMS TO BE DISALLOWED AND EXPUNGED |  |            |         | SURVIVING CLAIMS    |  |            |         |                     |
|--------------------------------------|--|------------|---------|---------------------|--|------------|---------|---------------------|
|                                      | NAME   | DATE FILED | CLAIM # | TOTAL CLAIM DOLLARS | NAME   | DATE FILED | CLAIM # | TOTAL CLAIM DOLLARS |
| 1                                    | BERGIN, ANDREW W<br>4 SACHEM LANE<br>GREENWICH, CT 06830-7229  | 5/15/2009  | 9007268 | UNSPECIFIED*        | BERGIN, ANDREW W.<br>4 SACHEM LANE<br>GREENWICH, CT 06830-7229   | 5/15/2009  | 4542    | \$293,000.00        |
| 2                                    | CHICAGO MERCANTILE<br>EXCHANGE INC.<br>LISA A. DUNSKY<br>DIRECTOR AND ASSOCIATE<br>GENERAL COUNSEL<br>CME GROUP INC.<br>20 S. WACKER DRIVE<br>CHICAGO, IL 60606                                      | 6/1/2009   | 5785    | \$1,269,428.00      | CHICAGO MERCANTILE<br>EXCHANGE INC.<br>LISA A. DUNSKY<br>DIRECTOR AND ASSOCIATE<br>GENERAL COUNSEL<br>CME GROUP INC.<br>20 S. WACKER DRIVE<br>CHICAGO, IL 60606  | 8/11/2009  | 6090    | \$1,558,751.00      |
| 3                                    | FULTON BANK, SUCCESSOR IN<br>INTEREST TO RESOURCE BANK<br>C/O STRADLEY RONON STEVENS<br>& YOUNG LLP<br>ATTN PAUL A. PATTERSON,<br>ESQUIRE<br>2600 ONE COMMERCE SQUARE<br>PHILADELPHIA, PA 19103-7598 | 1/28/2009  | 1900    | \$2,720,503.62      | FULTON BANK, SUCCESSOR<br>IN INTEREST TO RESOURCE<br>BANK<br>STRADLEY RONON STEVENS<br>& YOUNG, LLP<br>C/O PAUL A. PATTERSON,<br>ESQUIRE<br>2600 ONE COMMERCE<br>SQUARE<br>PHILADELPHIA, PA 19103-<br>7598 | 2/19/2009  | 3640    | \$2,720,503.62      |
| 4                                    | FULTON BANK, SUCCESSOR IN<br>INTEREST TO RESOURCE BANK<br>STRADLEY RONON STEVENS &<br>YOUNG, LLP<br>C/O PAUL A. PATTERSON,<br>ESQUIRE<br>2600 ONE COMMERCE SQUARE<br>PHILADELPHIA, PA 19103-7598     | 2/17/2009  | 3642    | UNSPECIFIED*        | FULTON BANK, SUCCESSOR<br>IN INTEREST TO RESOURCE<br>BANK<br>STRADLEY RONON STEVENS<br>& YOUNG, LLP<br>C/O PAUL A. PATTERSON,<br>ESQUIRE<br>2600 ONE COMMERCE<br>SQUARE<br>PHILADELPHIA, PA 19103-<br>7598 | 2/19/2009  | 3640    | \$2,720,503.62      |

\*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

|   | NAME  | DATE FILED | CLAIM # | TOTAL CLAIM DOLLARS | NAME  | DATE FILED | CLAIM # | TOTAL CLAIM DOLLARS |
|---|---|------------|---------|---------------------|---|------------|---------|---------------------|
| 5 | GOVERNMENT AND HIGH QUALITY BOND SEPARATE ACCOUNT<br>PRINCIPAL LIFE INSURANCE COMPANY<br>DEBRA EPP, COUNSEL<br>711 HIGH ST<br>DES MOINES, IA 50392-0001   | 1/29/2009  | 9003341 | UNSPECIFIED*        | PRINCIPAL LIFE INSURANCE COMPANY<br>GOVERNMENT & HIGH QUALITY SEPARATE ACCOUNT<br>ATTN: DEBRA EPP<br>711 HIGH STREET<br>DES MOINES, IA 50392  | 1/29/2009  | 2042    | \$2,187.50          |
| 6 | HBK FIXED INCOME LTD<br>KIM ROZMAN<br>C/O HBK SERVICES LLC<br>2101 CEDAR SPRINGS ROAD, STE 700<br>DALLAS, TX 75201  | 1/22/2009  | 8001337 | UNSPECIFIED*        | HBK MASTER FUND L.P.<br>C/O HBK SERVICES LLC<br>2101 CEDAR SPRINGS ROAD,<br>SUITE 700<br>DALLAS, TX 75201   | 5/29/2009  | 4923    | \$328,464.00        |
| 7 | LOCK, LO @ LO LOKE YEE<br>BLOCK 110 # 05-96<br>ALJUNRED - CRESCENT<br>SINGAPORE 380110<br>REPUBLIC OF SINGAPORE   | 6/1/2009   | 5734    | \$42,006.00         | LOCK, LO @ LO LOKE YEE<br>BLOCK 110 # 05-96<br>ALJUNIED - CRESCNET<br>SINGAPORE 380110<br>SINGAPORE   | 6/5/2009   | 5994    | \$42,006.00         |
| 8 | MONAHAN, BRIAN W<br>PRIVATE EQUITY ACCOUNT<br>2 HANCOCK PLACE<br>IRVINGTON, NY 10533  | 2/2/2009   | 3284    | \$4,500,000.00      | MONAHAN, BRIAN WILLIAM<br>2 HANCOCK PLACE<br>IRVINGTON, NY 10533  | 4/16/2009  | 4329    | \$16,420,000.00     |
| 9 | PEARSON GROUP PENSION TRUSTEE LIMITED, AS TRUSTEE FOR THE PEARSON GROUP PENSION PLAN<br>C/O WESTERN ASSET MANAGEMENT COMPANY,<br>ATTN: LEGAL DEPT W-5309<br>385 E. COLORADO BLVD.<br>PASADENA, CA 91101 | 1/30/2009  | 2784    | \$22,656.00         | PEARSON GROUP PENSION TRUST, AS TRUSTEE FOR THE PEARSON GROUP PENSION PLAN<br>C/O ROGGE GLOBAL PARTNERS PLC<br>ATTN: DAVID WITZER<br>SION HALL<br>56 VICTORIA EMBANKMENT<br>LONDON EC4Y ODZ<br>UNITED KINGDOM | 3/19/2010  | 6198    | \$22,656.00         |

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CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

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| 10 | PENNSYLVANIA STATE EMPLOYEES RET SYSTEM<br>ATTN: KRISTIE KRAEUTER<br>BNY MELLON-CIS<br>ONE MELLON CENTER #5400<br>PGH, PA 15258 | 1/29/2009  | 9003918 | UNSPECIFIED*        | PENNSYLVANIA STATE EMPLOYEES RETIREMENT SYSTEM<br>C/O BNY MELLON CASH INVESTMENT STRATEGIES<br>BNY MELLON CENTER<br>500 GRANT STREET<br>PITTSBURGH, PA 15258 | 1/29/2009  | 2340    | \$4,564.03          |
| 11 | PETERS, STEPHEN<br>P.O. BOX 973<br>3 BISHOP ESTATE<br>LENOX, MA 01240   | 12/29/2008 | 7000206 | \$264,029.34        | PETERS, STEPHEN<br>PO BOX 973<br>LENOX, MA 01240   | 9/14/2009  | 6112    | \$264,029.00        |
| 12 | SCHIPPERS, CHRISTINA M<br>44 WOODLAND RD<br>MILLER PLACE, NY 11764-1944   | 1/20/2009  | 9001438 | UNSPECIFIED*        | SCHIPPERS, CHRISTINA M<br>44 WOODLAND RD.<br>MILLER PLACE, NY 11764-1944   | 1/20/2009  | 1187    | UNSPECIFIED*        |
| 13 | SIDHU, SUKHCHAIN SINGH<br>1307 JOSPEH COURT<br>SOUTH PLAINFIELD, NJ 07080   | 12/23/2008 | 8000518 | UNSPECIFIED*        | SIDHU, SUKHCHAIN SINGH<br>1307 JOSPEH COURT<br>SOUTH PLAINFIELD, NJ 07080  | 12/23/2008 | 7000184 | \$25,781.25         |
| 14 | SOLOMON, JOSEPH<br>PO BOX 14<br>HILLSBORO, NH 03244-0014  | 1/30/2009  | 9004459 | UNSPECIFIED*        | JOSEPH SOLOMON TRUST<br>U/A/D 10/22/90<br>JOSEPH SOLOMON TTEE<br>INVESTMENT ACCOUNT<br>PO BOX 14<br>HILLSBORO, NH 03244-0014                                 | 1/30/2009  | 2883    | \$20,151.00         |
| 15 | SPANO, JOSEPH B<br>1536 SILVER STREET<br>HERMOSA BEACH, CA 90254  | 5/10/2009  | 7001895 | \$40,061.00         | SPANO, JOSEPH B.<br>1536 SILVER STREET<br>HERMOSA BEACH, CA 90254  | 2/11/2013  | 6300    | \$40,061.00         |
| 16 | TIEW, TIONG YONG<br>42A WATTEN VIEW<br>SINGAPORE 287171<br>SINGAPORE  | 5/28/2009  | 7002107 | \$22,000.00         | TIEW, TIONG YONG<br>42A WATTEN VIEW<br>SINGAPORE 287171<br>SINGAPORE   | 6/1/2009   | 5860    | \$21,003.00         |

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|---|---|------------|---------|---------------------|---|------------|---------|---------------------|
| 17  | UBS SECURITIES LLC<br>ALAN E. MARDER, ESQ.<br>MEYER, SUOZZI, ENGLISH &<br>KLEIN, P.C.<br>990 STEWART AVENUE, SUITE<br>300<br>PO BOX 9194<br>GARDEN CITY, NY 11530 | 6/1/2009   | 7002548 | UNSPECIFIED*        | UBS SECURITIES, LLC<br>MEYER, SUOZZI, ENGLISH &<br>KLEIN, P.C<br>ALAN E. MARDER ESQ.<br>990 STEWART AVENUE,<br>SUITE 300<br>P.O. BOX 9194<br>GARDEN CITY, NY 11530-9194 | 6/1/2009   | 5701    | \$292,000.00        |
| 18  | US BANK NATIONAL<br>ASSOCIATION, AS TRUSTEE<br>TIMOTHY PILLAR VP<br>60 LIVINGSTON AVENUE<br>ST PAUL, MN 55107-2292  | 1/30/2009  | 9005561 | UNSPECIFIED*        | U.S. BANK NATIONAL<br>ASSOCIATION, AS TRUSTEE<br>TIMOTHY PILLAR<br>60 LIVINGSTON AVE.<br>SAINT PAUL, MN 55107-2291  | 6/1/2009   | 5556    | \$1,848,000.00      |
| 19  | WESTFAHL, CHRIS<br>52 EAST RIDGE ROAD<br>STAMFORD, CT 06903   | 1/29/2009  | 2154    | \$149,905.00        | WESTFAHL, CHRIS<br>52 EAST RIDGE ROAD<br>STAMFORD, CT 06903   | 4/2/2013   | 6306    | \$149,905.00        |
| <b>Total (not including unspecified amounts):</b> |   |            |         | \$9,030,588.96      | \$26,773,566.02   |            |         |                     |

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