

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (JMP) SIPA**  
**ONE HUNDRED SIXTY-SECOND OMNIBUS OBJECTION: EXHIBIT A- NO LIABILITY CLAIMS**

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
1	469 BERGMAN PROPERTIES LLC ATTN: DANIEL BERGMAN 1984 E. 1ST STREET BROOKLYN, NY 11223	483	12/29/2008	\$477,202.70	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
2	ADLER, MEREDITH 420 EAST 72ND STREET, APT. 9J NEW YORK, NY 10021	7001287	3/2/2009	\$55,380.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
3	BAILEY, KENNETH CAMP C/O BAILEY PERRIN BAILEY 440 LOUISIANA, STE. 2100 HOUSTON, TX 77002	3244	2/2/2009	\$98,202.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
4	BAKER, JAMES R. JR. 600 EAGLE DRIVE PINEVILLE, LA 71360	3371	2/2/2009	\$79,430.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
5	BERNSTEIN, RICHARD A. 444 MADISON AVENUE, SUITE 601 NEW YORK, NY 10022-6973	1983	1/28/2009	\$147,571.40	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
6	BIRD NEST I LLC 245 STERLING ROAD HARRISON, NY 10528-1321	379	12/23/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
7	BISGAIER, CHARLES L. & PATRICIA L. BISGAIER FAMILY LLC 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105-9563	413	12/24/2008	\$310,395.80	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
8	BISGAIER, CHARLES L. & PATRICIA L. JTWROS 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105-9563	414	12/24/2008	\$63,544.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

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9	CESERY, BARBARA H TTEE BARBARA H CESERY LIVING TR DTD 11/21/95 1450-3 SAN MARCO BLVD JACKSONVILLE, FL 32207-8551	1886	1/28/2009	\$666,494.20	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
10	CONE, SCOTT 909 WIRT ROAD HOUSTON, TX 77024	2150	1/20/2009	\$250,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
11	COX, ROBERT C AND DEBORAH B JTWROS 9 ASSUPS NECK LA P.O. BOX 77 QUOGUE, NY 11959-0077	4374	4/27/2009	\$250,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
12	DOLL, RICHARD C 67 BURROUGHS STREET JAMAICA PLAIN, MA 02130-4018	3676	2/23/2009	\$100,113.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
13	DRAZAN, ANDREW 2 HOAGLANDS LANE GLEN HEAD, NY 11545-2008	4202	3/23/2009	\$186,969.90	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
14	FLUHR, JEFFREY G - TTEE DTD 11/08/05 2209 SUTTER STREET SAN FRANCISCO, CA 94115-3109	7000415	1/20/2009	\$330,900.70	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
15	FROMMER, JACQUELINE 45 EAST 85TH STREET APT 4A NEW YORK, NY 10028-0957	1502	1/23/2009	\$246,852.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
16	GLOVER, MICHAEL SCOTT 132 BROOKVILLE ROAD BROOKVILLE, NY 11545	7001363	4/16/2009	\$90,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
17	IMOWITZ, MARK RICHARD 418 E 59TH STREET NEW YORK, NY 10022-2309	2918	1/30/2009	\$198,386.50	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

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18	KARIN BAUER REVOCABLE TRUST DTD 9/9/2004 KARIN BAUER, TTEE 622 DOUGLAS ST. SAN FRANCISCO, CA 94114	2248	12/30/2008	\$450,016.70	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
19	LIEBERBERG, ROBERT PRIVATE EQUITY ACCOUNT 120 EAST END AVE. APT 4B NEW YORK, NY 10028	1936	1/28/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
20	M&S MOSHAYEDI REVOCABLE TRUST MANOUCH MOSHAYEDI UAD 11-16-95 2121 BAYSIDE DRIVE CORONA DEL MAR, CA 92625-1951	7000483	1/23/2009	\$130,003.85	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
21	MACDONALD, PAUL CATHERINE AND CATHERINE MACDONALD TTEES FBO MACDONALD FAMILY TRUST U/A/D 04/06/98 42 BENNINGTON CT RENO, NV 89511-2742	359	12/23/2008	\$429,018.20	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
22	MAIER, KURT, TRUSTEE MAIER TRUST DTD 4/13/01 #2 13 LEEWARD ROAD BELVEDERE, CA 94920	7000751	1/29/2009	\$90,793.30	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
23	MAURER, JEFFREY S PRIVATE EQUITY ACCOUNT 785 FIFTH AVENUE NEW YORK, NY 10022	7000384	1/19/2009	\$130,004.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
24	MILLER, JOHN T & CAROL L TTEES FOR JOHN & CAROL MILLER REV TR U/T/A DTD 10/19/05 ALTERNATIVE INVESTMENTS 11330 HARBOR BREEZE DRIVE MONTGOMERY, TX 77356-4976	1669	1/26/2009	\$63,544.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
25	ORING, NANCY TTEE FBO THE LAPIDUS TRUST U/A/D 06/17/02 57 BELL CHASE COURT PIKESVILLE, MD 21208-1300	1965	1/28/2009	\$243,491.50	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

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26	POWELL, COLIN L, TRUST 909 N WASHINGTON STREET STE 700 ALEXANDRIA, VA 22314-1555	3449	1/30/2009	\$229,349.90	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
27	RANDLE, CHRISTIAN J. AND MOLLY E. 175 W. JACKSON BLVD SUITE 1600 ATTN: GREG RZEPCHYNSKI CHICAGO, IL 60604	4786	5/27/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
28	RED ROCK INTERESTS, LP 802 E. FRIAR TUCK HOUSTON, TX 77024-3603	3204	1/30/2009	\$196,760.15	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
29	REYNOLDS, ROBERT L. 153 GARFIELD ROAD CONCORD, MA 01742-4905	3430	2/4/2009	\$317,231.20	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
30	ROSE, WALTER E. C/O ARI H. JAFFE KOHMAN JACKSON & KRANTZ, PLL ONE CLEVELAND CENTER, 20TH FLOOR 13755 E. NINTH STREET CLEVELAND, OH 44114	3473	1/29/2009	\$687,193.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
31	RUDD, C , N RUDD, N RUDD, A RUDD TTEES FOR THE CANN 1997 TRUST DTD 1/10/1997 3675 MT. DIABLO BLVD., SUITE 300 LAFAYETTE, CA 94549-3792	1232	1/21/2009	\$229,349.90	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
32	SHULMAN, JOHN DAVID AND ALISON B. JTWROS 4992 WARREN STREET NW WASHINGTON, DC 20016-4373	12	12/8/2008	\$222,159.60	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
33	SIMPSON, JOHN C. PO BOX 11636 ALEXANDRIA, LA 71315	1742	1/27/2009	\$317,231.20	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
34	SOUTHFIELD INVESTORS LIMITED PARTNERSHIP C/O WILLIAM LIPKIND 80 MAIN STREET SUITE 350 WEST ORANGE, NJ 07052-5460	1054	1/15/2009	\$459,130.10	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

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35	STACKMAN, SCOTT L 210 EAST 68TH ST APT 7G NEW YORK, NY 10021	7000178	12/22/2008	\$32,797.65	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
36	STANEK, MICHAEL E. AND LIZBETH A. COTTEES MICHAEL E STANEK AND LIZBETH A REVOC TRUST DTD 02/09/2002 4 ALTREE COURT ATHERTON, CA 94027-2224	232	12/15/2008	\$246,851.80	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
37	SULLIVAN, THOMAS H 11509 HIGHLAND FARM ROAD POTOMAC, MD 20854-1367	20	12/8/2008	\$163,962.50	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
38	TARATOOT, JAMES ATTN: JAMES TARATOOT 3111 RIDGEWOOD ROAD ATLANTA, GA 30327	230	12/15/2008	\$65,500.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
39	TELLING, FREDERICK W. 2068 COUNTRY CLUB DRIVE PORT ORANGE, FL 32128	4381	4/27/2009	\$989,273.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
40	TL INVESTMENTS LLC 200 WEST 57TH ST., SUITE 1005 NEW YORK, NY 10019	1080	1/16/2009	\$1,560,698.10	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
41	WAJDA, JOHN TTEE FBO J. WAJDA REVOCABLE TRUST U/A/D 12/18/96 19 PAR LANE HUDSON, NH 03051-5215	106	12/11/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
42	WENDER, HERBERT & PENNY 144 VINTAGE ISLE LANE PALM BEACH GARDENS, FL 33418	7000589	1/27/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
43	WIENER, PAULETTE 166 MONTAGUE STREET BROOKLYN, NY 11201-3551	3285	2/2/2009	\$275,392.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

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44	WREN, DONALD D. 9430 LADUE ROAD SAINT LOUIS, MO 63124	335	12/19/2008	\$131,328.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
	Total			\$11,212,521.85	

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