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## IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (SCC) SIPA ONE HUNDRED SEVENTY-SIXTH OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS: **EXHIBIT 1 - INSUFFICIENT DOCUMENTATION CLAIMS**

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
1	CALHOUN COUNTY TREASURER 315 WEST GREEN STREET MARSHALL, MI 49068	2771	1/30/2009	\$648.71	CLAIM LACKS SUFFICIENT DOCUMENTATION.
2	CITY AND COUNTY OF SAN FRANCISCO TREASURER TAX COLLECTOR-BUREAU OF DELINQUENT REVENUE/ BANKRUPTCY UNIT P.O. BOX 7426 SAN FRANCISCO, CA 94120-7426	6261	10/6/11	\$535.00	CLAIM LACKS SUFFICIENT DOCUMENTATION.
3	CITY AND COUNTY OF SAN FRANCISCO TREASURER TAX COLLECTOR-BUREAU OF DELINQUENT REVENUE/ BANKRUPTCY UNIT P.O. BOX 7426 SAN FRANCISCO, CA 94120-7426	6262	10/6/11	\$61,849.77	CLAIM LACKS SUFFICIENT DOCUMENTATION.
4	CITY OF BEVERLY HILLS C/O SASKIA T. ASAMURA RICHARDS, WATSON & GERSHON 355 SO. GRAND AVENUE 40TH FLOOR LOS ANGELES, CA 90071	7001344	2/17/2009	\$1,477.28	CLAIM LACKS SUFFICIENT DOCUMENTATION.
5	CITY OF MILWAUKEE CITY TREASURER - WAYNE F. WHITTOW 200 E. WELLS - ROOM 103 MILWAUKEE, WI 53202	4291	3/4/2009	\$1,674.32	CLAIM LACKS SUFFICIENT DOCUMENTATION.
6	CITY OF WOONSOCKET TREASURY DEPT ATTN: CAROL A. TOUZIN P.O. BOX B WOONSOCKET, RI 02895	867	1/12/2009	\$7,333.08	CLAIM LACKS SUFFICIENT DOCUMENTATION.
7	MATANUSKA-SUSITNA BOROUGH C/O LAUREL C GRAHAM 350 E DAHLIA AVE PALMER, AK 99645	7001315	3/13/2009	UNSPECIFIED*	CLAIM LACKS SUFFICIENT DOCUMENTATION.

<sup>\*</sup>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).

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
8	NM DEPT. OF WORKFORCE SOLUTIONS	7001706	5/19/2009	\$330.14	CLAIM LACKS SUFFICIENT
	C/O VALENCIA Q VALENCIA				DOCUMENTATION.
	401 BROADWAY NE				
	PO BOX 2281				
	ALBUQUERQUE, NM 87103				
9	PALM BEACH COUNTY	8003757	5/6/2009	\$28,933.96	CLAIM LACKS SUFFICIENT
	PALM BEACH COUNTY TAX COLLECTOR				DOCUMENTATION.
	PO BOX 3353				
	WEST PALM BEACH, FL 33402				
	ATTN: RACHAEL L. HERNANDEZ				
10	STATE OF MAINE	3721	2/17/2009	\$638,318.00	CLAIM LACKS SUFFICIENT
	STATE OF MAINE BUREAU OF REVENUE SERVICES				DOCUMENTATION.
	COMPLIANCE DIVISION				
	PO BOX 9101				
	AUGUSTA, ME 04333-9101				
	Total			\$741,100.26	

<sup>\*</sup>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).