

September 19, 2008

The Options Clearing Corporation
One North Wacker Drive
Chicago, IL 60606

Re: BARCLAYS CAPITAL INC. COLLATERAL ACCOUNT WITH J.P. MORGAN
CHASE BANK, N.A.

Effective as of the close of business on September 19, 2008, it is expected that Lehman Brothers, Inc. ("LBI") and Barclays Capital Inc. ("Barclays") will complete the transfer of certain business assets and liabilities from LBI to Barclays.

In connection with such transfer, LBI has assigned to Barclays all rights in securities cash, and other property ("Collateral") pledged by LBI to The Options Clearing Corporation ("OCC") and held for OCC's benefit at J.P. Morgan Chase. Barclays Capital Inc. has assumed all the rights and obligations of LBI in respect of said Collateral and LBI has consented to said assignment and assumption. Therefore, LBI hereby authorizes and directs J.P. Morgan Chase to transfer on its books as of the close of business on Friday, September 19, 2008, the Collateral pledged to OCC, to the account or accounts of Barclays Capital Inc. and to reflect on the records of J.P. Morgan Chase that such Collateral is pledged to OCC by Barclays Capital Inc. It is agreed that such Collateral will be held subject to the exclusive control of OCC.

JAMES W. GIDDONS AS SIPA Trustee
LEHMAN BROTHERS, INC. *FOR* J.P. MORGAN CHASE BANK, N.A.

By: *[Signature]*
(Authorized Signer)

By: _____
(Authorized Signer)

JAMES B. KOBAK, TR.
(Print Name and Title)
Attorney for Trustee
BARCLAYS CAPITAL INC.

(Print Name and Title)

By: _____
(Authorized Signer)

(Print Name and Title)