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Sent: Thursday, July 23, 2009 2:05 PM
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Charles.Utley@barclayscapital.com
Subject: Lehman interim accounting memo
Attachments: LI - interim update.doc

Mike, Scott,

Please find attached a memo summarising the interim position in relation to the Lehman acquisition accounting. If you have any questions, Charles or I should be able to assist in the first instance.

Regards,

Gary

<<LI - interim update.doc>>

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