

From: O'Dougherty, Thomas [OdoughertyT@SEC.GOV].

Sent:5/27/2008 11:33 AM.

To: Kebede, Abe [akebede@lehman.com].

Cc: Vecchio, Laura M [LVecchio@lehman.com]; Doherty, Raymond [DohertyR@SEC.GOV]; Sood, Jayant [SoodJ@SEC.GOV].

Bcc: .

Subject: Sample of Post First Quarter Sales and Circles1.

Abe,

As discussed, please provide trade confirmations (securities), commitment documentation, bids, e-mails and any other supporting documentation for the items highlighted in yellow on the attached spreadsheet. The source of the information on the spreadsheet is the excel file that details post first quarter sales and circles within GREG that Laura sent to us in the middle of April. In addition, please label the supporting documentation in line with the numbers I have assigned in column A on the spreadsheet.

Please hold the supporting documentation requested above aside. If we have time, we can go over it when we meet this Thursday at 2:00.

Thanks Abe. If you have any questions, or if you require additional information, please let me know.

Regards,

Tom O'Dougherty

212-336-0598

<<Post First Qtr Sales & Circles - Sample for docs & Confirms.xls>>