

## Summary of Citi Proofs of Claim Against Lehman Filed Before September 22, 2009 Bar Date\*

Claim Register Number	Claim Sub-part	Citi Entity	Lehman Entity	Direct Claim (USD)	Guarantee Claim (USD)	Contingent Claim (USD)	Payable	Protective /Omnibus	Description/Comments
29878		Citigroup Inc., on behalf of itself and its subsidiaries and affiliates	Lehman Brothers Holdings Inc.					Omnibus Claim	Claim does not assert specific dollar amount; covers hard to quantify claims, such as future indemnity claims. Claim also preserves similar claims against any Lehman entity guaranteed by LBHI.
29877		Citigroup Inc., on behalf of itself and its subsidiaries and affiliates	Lehman Brothers Special Finance Inc.					Omnibus Claim	Claim does not assert specific dollar amount; covers hard to quantify claims, such as future indemnity claims.
29876		Citigroup Inc., on behalf of itself and its subsidiaries and affiliates	Lehman Brothers Commodity Services Inc.					Omnibus Claim	Claim does not assert specific dollar amount; covers hard to quantify claims, such as future indemnity claims.
29875		Citigroup Inc., on behalf of itself and its subsidiaries and affiliates	Lehman Brothers Commercial Corporation					Omnibus Claim	Claim does not assert specific dollar amount; covers hard to quantify claims, such as future indemnity claims.
29874		Citigroup Inc., on behalf of itself and its subsidiaries and affiliates	Lehman Commercial Paper Inc.					Omnibus Claim	Claim does not assert specific dollar amount; covers hard to quantify claims, such as future indemnity claims.

\* Claim values provided in this Summary are derived solely from the proofs of claim and subsequent Derivative and Guarantee Questionnaires. In certain instances, Citi determined that the value of a claim changed between filing the proof of claim and the corresponding Questionnaire. The values listed in this Summary reflect the claim values reported in the Questionnaires in cases where the claim value differed from that asserted in the proof of claim. Citi is continuing to assess its claims and to review information for completeness and accuracy. As such, Citi reserves the right to refine the claims and/or the amounts reflected in this Summary as appropriate.

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29873		Citibank, N.A.	Lehman Brothers Holdings Inc.						
	A			16,375,961					LBHI overdraft of account no. 11953788
	B			15,675					Loss on Quebecor debt trades
	C					1,189,199			Wire transfer on behalf of Credit Suisse to LBHI, was recalled by Credit Suisse but never returned.
29883		Citibank, N.A.	Lehman Brothers Holdings Inc.						
	A(i)				2,210,646				Early Termination Amount due by LBCS under February 21, 2006 ISDA.
	A(ii)				85,296				LBCS overdraft of account no. 11291769.
	B				13,705,531				Early Termination Amount due by LBCC under March 29, 1993 ISDA.
	C(i)				1,644,925,613				Early Termination Amount due by LBSF under May 14, 1992 ISDA.
	C(ii)				584,897				Amount due by LBSF under CLS Agreement.
	D						Payable (30,567,062)		Early Termination Amount due by Citi to Lehman Brothers Finance, S.A. under June 29, 1992 ISDA.
	E				2,610,389				Amount owed by Lehman Brothers Securities N.V. to Citi as paying agent under November 29, 2007 Principal Paying Agency Agreement.

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	F(i)				126,854,872				Early Termination Amount due by LBIE under October 30, 1997 ISDA.
	F(ii)				1,107,170				Custody fees owed by LBIE under May 20, 1992 and September 11, 2008 Custody Agreements.
	F(iii)					4,500,000			Wire transfer from LBIE to Credit Suisse that was returned to LBIE.
	F(iv)				11,550				Agency fees for security issuances where Citi acted as agent for LBIE.
	F(v)								Claim to be withdrawn. Related to dividends taxes on LBIE assets in Swiss custody accounts.
	G(i)				841,032				Early Termination Amount due by LBCCA under July 12, 2007 ISDA.
	G(ii)				281,225,562				Amount owed by LBCCA under Hong Kong Loan as reflected in LBCCA Proof of Debt, filed on August 14, 2009.
					175,498				Fees and expenses under Kingfisher Undertaking Deed owed by LBCCA.
					76,780				Redemption amount due from LBCCA related to Citi Indonesia brokerage account.

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						26,040,000			Face value of Lehman Program Securities held at Citi Indonesia, for which LBCCA's failure to provide blocking numbers may prevent proper Nov. 2 filing.
	H(i) [Amounts claimed in LBI proof of claim, filed on May 30, 2009]				260,326,894				Amount owed by LBI under CLS Agreement.
							Payable (60,228,755)		Early Termination Amount due by Citi to LBI under July 28, 2003 ISDA.
					1,199,775				Amount owed by LBI under securities lending transactions.
					82,345				Custody fees owed by LBI under Direct Custody Agreement.
					207,624				Prepetition interest charges owed by LBI for the late settlement of securities lending and repurchase transactions.
					12,199,628				LBI overdrafts.
					42,627				Account service fees owed by LBI.
					12,795,775				Amounts owed by LBI for misdirected wire claims.
	H(ii)				35,389				LBI check mistakenly credited to JPMorgan.
	I				116,206				Lehman ALI overdraft of account no. 40610006.

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	J				47,424,651				Aggregate net amount owed by Lehman CLS Parties (LBI, LBSF, LBCC and LBIE) under CLS Agreement, after taking into consideration \$1b setoff.
	K					26,040,000			Face value of Lehman Program Securities held at Citi Indonesia, for which LBIE's failure to provide blocking numbers may prevent proper Nov. 2 filing. Contingent claim asserted against LBIE (malfeasance) and LBHI (guarantee of Lehman Program Securities).
	L					20,000,000			Amount potentially owed by Lehman Brothers Equity Finance (Cayman) Ltd. under June 16, 2003 OSLA.
	M					1,650,330,000			Amounts owed by SASCO for CMB Certificates. LBHI guaranteed all obligations of SASCO to Citi. SASCO notes not in default at time of filing.
17915		Citibank, N.A.	Lehman Brothers Special Finance Inc.						
	A			1,644,925,613					Early Termination Amount due by LBSF under May 14, 1992 ISDA.
	B			584,897					Amount due by LBSF under CLS Agreement.

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17932		Citibank, N.A.	Lehman Brothers Commodity Services Inc.						
				2,210,646					Early Termination Amount due by LBSC under February 21, 2006 ISDA.
				85,296					LBSC overdraft of account no. 11291769.
17931		Citibank, N.A.	Lehman Brothers Commercial Corporation						
	A			13,705,531					Early Termination Amount due by LBCC under March 29, 1993 ISDA.
	B						Payable (198,473,976)		Amount owed by Citi to LBCC under CLS Agreement
34310		Citibank, N.A.	Structured Asset Securities Corporation			1,397,798,000			Amounts owed by SASCO for CMB Certificates. LBHI guaranteed all obligations of SASCO to Citi. Direct claim filed only with respect to notes where Citi was unable to confirm that indenture trustee was filing claim. SASCO notes not in default at time of filing.
17930		Citibank, N.A.	CES Aviation					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.
17929		Citibank, N.A.	CES Aviation V					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.
17928		Citibank, N.A.	CES Aviation IX					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.

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17927		Citibank, N.A.	Lehman Scottish Finance L.P.					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.
29882		Citigroup Global Markets Ltd.	Lehman Brothers Holdings Inc.						
	A				222,600,044				Early Termination Amount due by LBSF under February 16, 2000 ISDA.
	B(i)				6,217,557				Early Termination Amount due by LBCS under April 17, 2007 ISDA.
	B(ii)				716,281				Early Termination Amount due by LBCS under March 13, 2008 EFET.
	C(i)				24,779,012				Early Termination Amount due by Lehman Brothers Finance S.A. under August 27, 1993 ISDA.
	C(ii)				73,181				Amount owed by Lehman Brothers Finance S.A. under securities lending agreement.
	D(i)				35,765,519				Early Termination Amount due by LBIE under June 11, 1997 ISDA.
	D(ii)				8,913,096				Amount owed by LBIE for buy/sell trades that failed to settle.
	D(iii)				9,658,130				Amount owed by LBIE under January 11, 1996 Master Repurchase Agreement.
	D(iv)				52,247				Broker fees owed by LBIE.
	D(v)						Payable (4,568,370)		Amount owed by Citi to LBIE pursuant to syndicated underwriting arrangements.

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29881		Citigroup Global Markets Ltd.	Lehman Brothers Special Finance Inc.						
				222,600,044					Early Termination Amount due by LBSF under February 16, 2000 ISDA.
29880		Citigroup Global Markets Ltd.	Lehman Brothers Commodity Services Inc.						
	A			6,217,557					Early Termination Amount due by LBCS under April 17, 2007 ISDA.
	B			716,281					Early Termination Amount due by LBCS under March 13, 2008 EFET.
29879		Citigroup Global Markets Inc.	Lehman Brothers Holdings Inc.						
	A				5,637,874				Amount owed by LBIE for buy/sell trades that failed to settle.
	B				13,044				Amount owed by Neuberger Bermann under December 6, 2004 securities lending agreement.
	C(i)						Payable		Net amount payable to LBI as set forth in LBI proof of claim.
	C(ii)				8,132,177				Face value of LBI note due 2026. This note is in default.
	C(iii)					16,530,000			Amounts owed by LBI for CMB Certificates. LBHI guaranteed all obligations of LBI to Citi. LBI notes not in default at time of filing.

Claim Register Number	Claim Sub-part	Citi Entity	Lehman Entity	Direct Claim (USD)	Guarantee Claim (USD)	Contingent Claim (USD)	Payable	Protective /Omnibus	Description/Comments
	D					314,320,013			Amounts owed by SASCO for CMB Certificates. LBHI guaranteed all obligations of SASCO to Citi. SASCO notes not in default at time of filing.
	E					114,464,000			Amounts owed by SASCO II for CMB Certificates. LBHI guaranteed all obligations of SASCO II to Citi. SASCO II notes not in default at time of filing.
29633		Citigroup Global Markets Inc.	Structured Asset Securities Corporation			57,734,102			Amounts owed by SASCO for CMB Certificates. LBHI guaranteed all obligations of SASCO to Citi. Direct claim filed only with respect to notes where Citi was unable to confirm that indenture trustee was filing claim. SASCO notes not in default at time of filing.
29637		Citigroup Financial Products Inc.	Lehman Brothers Holdings Inc.						
	A(i)				21,184,614				Early Termination Amount due by LBSF under August 15, 1989 ISDA.
	A(ii)				274,164				Damages Amount due by LBSF under Rate Cap Agreements.
	B						Payable (954,890)		Early Termination Amount due by Citi to Lehman Brothers Bank FSB under October 19, 1999 ISDA.

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17926		Citigroup Financial Products Inc.	Lehman Brothers Special Finance Inc.						
	A			21,184,614					Early Termination Amount due by LBSF under August 15, 1989 ISDA.
	B			274,164					Damages Amount due by LBSF under Rate Cap Agreements.
17925		Citigroup Financial Products Inc.	Lehman Commercial Paper Inc.	11,955,000					Loss on W.R. Grace debt trades.
17924		Citigroup Financial Products Inc.	Lehman Brothers Derivative Products Inc.	13,018					Damages Amount due by LBDP under Rate Cap Agreements.
17923		Citibank Japan Ltd.	Lehman Brothers Holdings Inc.						
	A				1,156,390				Amount owed by LBI pursuant to FX transaction.
	B				111,278				Amount owed by LBI for account service fees.
17922		Citibank Japan Ltd.	Lehman Brothers Commodity Services Inc.					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.
17921		Citibank Korea Inc.	Lehman Brothers Holdings Inc.						
	A				5,104,280				Early Termination Amount due by LBSF under March 2, 2007 ISDA.
	B(i)						Payable (2,588,828)		Early Termination Amount due by Citi to LBIE under August 6, 2007 ISDA.
	B(ii)				326,743				Amount owed by LBIE under Custody Agreements.

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	C(i)						Payable (24,066,712)		Early Termination Amount due by Citi to Lehman Brothers Finance S.A. under August 6, 2007 ISDA.
	C(ii)				7,906				Amount owed by Lehman Brothers Finance SA under Custody Agreements.
	D				1,000				Amount owed by LBCCA under Custody Agreements.
	E						Payable (3,702,862)		Early Termination Amount due by Citi to Lehman Brothers Bankhaus AG under FX transactions.
	F(i)				2,676,721				Amount owed by LBI under FX transactions.
	F(ii)				57,278				Amount owed by LBI under Custody Agreements.
17920		Citibank Korea Inc.	Lehman Brothers Special Finance Inc.	5,104,280					Early Termination Amount due by LBSF under March 2, 2007 ISDA.
17919		Nikko Citigroup Limited	Lehman Brothers Holdings Inc.		234,216				Amount owed by Lehman Brothers Japan Inc. under securities lending and buy/sell agreements.
29636		ZAO KB Citibank	Lehman Brothers Holdings Inc.			4,474,326			LBHI overdraft of deposit account, which was repaid post-petition, but subject to Turnover Stipulation.
17918		Citibank A.S.	Lehman Brothers Holdings Inc.		18,750,000				Amount owed by LB UK RE Holdings under Turkish Letter of Credit.
17934		Citi Swapco Inc.	Lehman Brothers Holdings Inc.		991,772				Early Termination Amount due by LBSF under August 16, 1996 ISDA.

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17933		Citi Swapco Inc.	Lehman Brothers Special Finance Inc.	991,772					Early Termination Amount due by LBSF under August 16, 1996 ISDA.
17936		Citigroup Energy Inc.	Lehman Brothers Holdings Inc.		10,714,350				Early Termination Amount due by LBCS under December 13, 2007 ISDA.
17937		Citigroup Energy Inc.	Lehman Brothers Commodity Services Inc.	10,714,350					Early Termination Amount due by LBCS under December 13, 2007 ISDA.
17938		Phibro LLC	Lehman Brothers Holdings Inc.				Payable (1,464,944)		Early Termination Amount due by Citi to LBCS under October 2, 2006 ISDA.
17939		Phibro LLC	Lehman Brothers Commodity Services Inc.				Payable (1,464,944)		Early Termination Amount due by Citi to LBCS under October 2, 2006 ISDA.
29635		Citigroup Pty Limited	Lehman Brothers Holdings Inc.			29,023,200			Amount of securities Citi Australia liquidated from LBIE custody account to cover payments made in respect of Brisconnect Trust Units.
29634		Citigroup Global Markets U.K. Equity Ltd.	Lehman Brothers Holdings Inc.						
	A(i)				1,078,279				Amount owed by LBIE under securities lending agreement.
	A(ii)						Payable		Amount owed by Citi to LBIE under buy/sell trades that failed to settle.
17941		FD CBNA Loan Funding LLC	Lehman Commercial Paper Inc.	257,500					Loss on Calpine debt trades.

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17899		Citi Mortgage Inc.	Lehman Brothers Holdings Inc.	3,425,125					Amount owed by LBHI for breaches of reps and warranties under Mortgage Purchase Agreement dated August 1, 2003.
17898		TOB Capital LP	Lehman Brothers Holdings Inc.		137,220				Early Termination Amount due by LBSF under November 15, 2007 ISDA.
17897		TOB Capital LP	Lehman Brothers Special Finance Inc.	137,220					Early Termination Amount due by LBSF under November 15, 2007 ISDA.
17913		Citi Canyon Ltd.	Lehman Brothers Holdings Inc.						
	A				135,475				Early Termination Amount due by LBSF under October 6, 2005 ISDA.
	B				33,160				Amount owed by LBIE with respect to Citi Canyon prime brokerage account at LBIE.
17895		Citi Canyon Ltd.	Lehman Brothers Special Finance Inc.	135,475					Early Termination Amount due by LBSF under October 6, 2005 ISDA.
17912		Citi Ventus Ltd.	Lehman Brothers Holdings Inc.		21,614,012				Amount owed by LBIE with respect to Citi Ventus prime brokerage account at LBIE.
17896		Old Lane Financial Products L.P.	Lehman Brothers Holdings Inc.		5,355,173				Early Termination Amount due by LBIE under August 1, 2007 ISDA.
17917		Citibank Europe Plc, Hungary Branch	Lehman Brothers Holdings Inc.					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.
17916		Citibank Europe Plc, Hungary Branch	Lehman Brothers Commodity Services Inc.					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.

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17935		Citibank Canada	Lehman Brothers Commodity Services Inc.					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.
17940		Citibank International plc, Luxembourg Branch	Luxembourg Residential Properties Loan Finance S.a.r.l.					Protective	Claim asserted to preserve rights with respect to deposit account, including offset.
29632		Triton Insurance Company	Lehman Brothers Holdings Inc.			2,500,000			Claim for LBHI guarantee of Installment Note which is primary collateral for OMX Timber securitized notes.
29631		American Health and Life Insurance Company	Lehman Brothers Holdings Inc.			2,500,000			Claim for LBHI guarantee of Installment Note which is primary collateral for OMX Timber securitized notes.