

Entries Related to Richard Fuld & Joseph Gregory's Partnership Interest Disbursements

Partnership Interest Owner	Legal Entity Name	Account ^[a]	Debit	Credit
			Receivable from Subsidiary ^[a]	LBHI Citibank Acct# 40615202 ^[a]
Gregory		40615202		4,614,564.00
Fuld		40615202		3,933,929.00
Fuld	LB I Group Inc.	1262000299	1,956,659.00	
Gregory	LB I Group Inc.	1262000299	1,565,396.00	
Gregory	LB I Group Inc.	1262000299	927,795.00	
Gregory	LB Venture Associates II LLC	1262000A48	869,270.00	
Fuld	LB Venture Associates II LLC	1262000A48	780,454.00	
Gregory	Property Asset Management Inc.	1262000312	622,877.00	
Fuld	Property Asset Management Inc.	1262000312	560,589.00	
Gregory	LB I Group Inc.	1262000299	338,249.00	
Fuld	LB I Group Inc.	1262000299	304,424.00	
Fuld	LB I Group Inc.	1262000299	311,766.00 ^[1]	
Gregory	LB I Group Inc.	1262000299	269,357.00 ^[2]	
Gregory	LB I Group Inc.	1262000299	20,492.00	
Fuld	LB I Group Inc.	1262000299	19,100.00	
Fuld	LB I Group Inc.	1262000299	936.00	
Gregory	LB I Group Inc.	1262000299	651.00	
Gregory	Lehman Brothers Communications Associates Inc.	1262000A24	477.00	
			8,548,492.00	8,548,493.00

Partnership Interest Owner	Legal Entity Name	Account ^[a]	Debit	Credit
			Interest in Limited Partnership ^[a]	Payable to LBHI ^[a]
Fuld	LB I Group Inc. ^[3]	11081-00147	1,956,659.00	
	LB I Group Inc. ^[3]	1262000299		1,956,659.00
Gregory	LB I Group Inc. ^[3]	11081-00147	1,565,396.00	
	LB I Group Inc. ^[3]	1262000299		1,565,396.00
Gregory	LB I Group Inc.	11081-00037	927,795.00	
	LB I Group Inc.	1262000299		927,795.00
Gregory	LB Venture Associates II LLC	11081-00277	869,270.00	
	LB Venture Associates II LLC	1262000A48		869,270.00
Fuld	LB Venture Associates II LLC	11081-00277	780,454.00	
	LB Venture Associates II LLC	1262000A48		780,454.00
Gregory	Property Asset Management Inc.	11081-00050	622,877.00	
	Property Asset Management Inc.	1262000312		622,877.00
Fuld	Property Asset Management Inc.	11081-00050	560,589.00	
	Property Asset Management Inc.	1262000312		560,589.00
Gregory	LB I Group Inc.	11081-00206	338,249.00	
	LB I Group Inc.	1262000299		338,249.00
Fuld	LB I Group Inc.	11081-00206	304,424.00	
	LB I Group Inc.	1262000299		304,424.00
Fuld & Gregory	LB I Group Inc. ^[5]	11081-00274	6,290.00 ^[4]	
	LB I Group Inc. ^[5]	1262000299		6,290.00 ^[4]
Fuld & Gregory	LB I Group Inc.	11081-00274	272,711.00 ^[6]	
	LB I Group Inc.	1262000299		272,711.00 ^[6]
Fuld & Gregory	LB I Group Inc. ^[8]	11081-00274	268,045.00 ^[7]	
	LB I Group Inc. ^[8]	1262000299		268,045.00 ^[7]
Gregory	LB I Group Inc.	11081-00274	34,077.00	
	LB I Group Inc.	1262000299		34,077.00
Gregory	LB I Group Inc.	11081-00277	20,492.00	
	LB I Group Inc.	1262000299		20,492.00
Fuld	LB I Group Inc.	11081-00277	19,100.00	
	LB I Group Inc.	1262000299		19,100.00
Fuld	LB I Group Inc.	11081-00274	936.00	
	LB I Group Inc.	1262000299		936.00
Gregory	LB I Group Inc.	11081-00274	651.00	
	LB I Group Inc.	1262000299		651.00
Gregory	Lehman Brothers Communications Associates Inc.	11081-00277	477.00	
	Lehman Brothers Communications Associates Inc.	1262000A24		477.00
			8,548,492.00	8,548,492.00

Source:

[a]: DBS (G/L)

Notes:

- [1]: The amount is the combined partnership interest in the following:
Lehman Brothers Capital Partners II, L.P., Lehman Brothers Capital Partners III, L.P., and Lehman Brothers Capital Partners IV, L.P.
- [2]: The amount is the combined partnership interest in the following:
Lehman Brothers Capital Partners II, L.P., Lehman Brothers Capital Partners III, L.P., Lehman Brothers Capital Partners IV, L.P., and Lehman Brothers Merchant Banking Capital Partners VI L.P.
- [3]: Lehman Brothers MLP Opportunity Associates LLC is the general partner of Lehman Brothers MLP Opportunity Capital Partners L.P.
Based on discussion with Ashvin Rao, Lehman, it appears that this entry was booked to LB1 incorrectly.
- [4]: The amount is the combined partnership interest of both Richard Fuld and Joseph Gregory in:
LB Capital Partners II LP: \$5,661 (Fuld) + \$629 (Gregory) = \$6,290
- [5]: Lehman Brothers Holdings Inc. is the general partner of Lehman Brothers Capital Partners II, L.P.
Based on discussion with Ashvin Rao, Lehman, it appears that this entry was booked to LB1 incorrectly. It is believed that the entry may have been booked to LB1 instead of LBHI because in recent years LB1 was the general partner of these types of funds.
- [6]: The amount is the combined partnership interest of both Richard Fuld and Joseph Gregory in:
LB Capital Partners IV LP: \$156,664 (Fuld) + \$116,047 (Gregory) = \$272,711
- [7]: The amount is the combined partnership interest of both Richard Fuld and Joseph Gregory in:
LB Capital Partners III LP: \$149,441 (Fuld) + \$118,604 (Gregory) = \$268,045
- [8]: Lehman Brothers Holdings Inc. is the general partner of Lehman Brothers Capital Partners III, L.P.
Based on discussion with Ashvin Rao, Lehman, it appears that this entry was booked to LB1 incorrectly. It is believed that the entry may have been booked to LB1 instead of LBHI because in recent years LB1 was the general partner of these types of funds.

Account^[a]	Account Detail Description^[a]	Account Description^[b]
1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account
1108100037	PE : INFRASTRUCTURE	Investment Account
1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account
1108100050	LBREP I FIRM INV ACCT	Investment Account
1108100147	PRIVATE EQUITY - MLP	Investment Account
1108100206	FIRM INVEST A/C-NON MARKETABLE	Investment Account
1108100274	FIRM INVESTMENT A/C-CAP IV GP	Investment Account
1108100277	VENTURE CAP PTNRS I GP INT	Investment Account
1262000099	I/C LB HOLDINGS INC PC	Intercompany Account
1262000299	I/C LB I GROUP INC. PCO	Intercompany Account
1262000312	I/C PAMI (GBP AND DEM BALANCES ONLY	Intercompany Account
1262000B58	LB REAL ESTATE CAPITAL PARTNERS I	Intercompany Account
1262000A24	I/C LB COMMUNICATIONS ASSOCIATES IN	Intercompany Account
1262000A48	I/C LB VENTURE ASSOCIATES	Intercompany Account
1301000B50	LB VENTURE CAPITAL PARTNERS II	Investment in Subsidiary Account
1301000B51	LB CAPITAL PARTNERS I	Investment in Subsidiary Account
1301000B52	LB CAPITAL PARTNERS II	Investment in Subsidiary Account
1301000B53	LB CAPITAL PARTNERS III	Investment in Subsidiary Account
1301000B54	LB CAPITAL PARTNERS IV	Investment in Subsidiary Account
1301000B57	LB PARTNERSHIP A/C 2000/2001	Investment in Subsidiary Account
1301000B60	LB VENTURE CAPITAL PARTNERS I LP	Investment in Subsidiary Account
1301000C70	INVEST IN SUB LBMB ASSOCIATES IV LL	Investment in Subsidiary Account
2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest
3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital

Source:

[a]: DBS (G/L)

[b]: From discussions with Lisa Gambardella (AVP in Financial Control at Lehman Brothers Holdings, Inc.)

Initial Journal Entry Detail

Legal Entity ^[a]	Account ^[a]	Account Detail Description ^[a]	Account Description ^[b]	Effective Date ^[a]	Post Date ^[a]	Journal Description ^[a]	USD ^[a]
0099	1262000A24	I/C LB COMMUNICATIONS ASSOCIATES IN	Intercompany Account	2008-07-17	2008-07-17	183028HSXNL INTERCOMPANY WITH LB COMMUNICATIONS	477.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183028HSXNL Operating Account - LBHI	(477.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183025HSXNL I/CO WITH LB1GROUP-LB1CAP	651.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183025HSXNL Operating Account - LBHI	(651.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183018HSXNL I/CO WITH LB1GROUP-LB1CAP	936.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183018HSXNL Operating Account - LBHI	(936.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183020HSXNL INTERCOMPANY WITH LB1 GROUP	19,100.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183020HSXNL Operating Account - LBHI	(19,100.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183027HSXNL INTERCOMPANY WITH LB1 GROUP	20,492.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183027HSXNL Operating Account - LBHI	(20,492.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183026HSXNL I/CO W/ LB1GROUP-LB1FUND2	269,357.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183026HSXNL Operating Account - LBHI	(269,357.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183023HSXNL INTERCOMPANY WITH LB1 GROUP	304,424.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183023HSXNL Operating Account - LBHI	(304,424.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183019HSXNL I/CO W/ LB1GROUP-LB1FUND2	311,766.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183019HSXNL Operating Account - LBHI	(311,766.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183031HSXNL INTERCOMPANY WITH LB1 GROUP	338,249.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183031HSXNL Operating Account - LBHI	(338,249.00)
0099	1262000312	I/C PAMI (GBP AND DEM BALANCES ONLY	Intercompany Account	2008-07-17	2008-07-17	183022HSXNL INTERCOMPANY WITH PROP ASSET MGMT.	560,589.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183022HSXNL Operating Account - LBHI	(560,589.00)
0099	1262000312	I/C PAMI (GBP AND DEM BALANCES ONLY	Intercompany Account	2008-07-17	2008-07-17	183030HSXNL INTERCOMPANY WITH PROP ASSET MGMT.	622,877.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183030HSXNL Operating Account - LBHI	(622,877.00)
0099	1262000A48	I/C LB VENTURE ASSOCIATES	Intercompany Account	2008-07-17	2008-07-17	183021HSXNL VENTURE2 I/CO A/C	780,454.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183021HSXNL Operating Account - LBHI	(780,454.00)
0099	1262000A48	I/C LB VENTURE ASSOCIATES	Intercompany Account	2008-07-17	2008-07-17	183029HSXNL VENTURE2 I/CO A/C	869,270.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183029HSXNL Operating Account - LBHI	(869,270.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183034HSXNL INTERCOMPANY WITH LBLOLB1GR	927,795.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183034HSXNL Operating Account - LBHI	(927,795.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183033HSXNL INTERCOMPANY WITH LBMLPOPP	1,565,396.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183033HSXNL Operating Account - LBHI	(1,565,396.00)
0099	1262000299	I/C LB I GROUP INC. PCO	Intercompany Account	2008-07-17	2008-07-17	183024HSXNL INTERCOMPANY WITH LBMLPOPP	1,956,659.00
0099	1001500420	CASH-INT.BEAR OPERATING CASH	Cash Account	2008-07-17	2008-07-17	183024HSXNL Operating Account - LBHI	(1,956,659.00)

Source:

[a]: DBS (G/L)

[b]: From discussions with Lisa Gambardella (AVP in Financial Control at Lehman Brothers Holdings, Inc.)

Offsetting Journal Entry Detail

Legal Entity ^[a]	Legal Entity Name ^[a]	Account ^[a]	Account Detail Description ^[a]	Account Description ^[b]	Debit/Credit ^[a]	Effective Date ^[a]	Post Date ^[a]	Journal Description ^[a]	USD ^[a]
0299 ^[1]	LB I Group Inc.	1108100147	PRIVATE EQUITY - MLP	Investment Account	Debit	2008-07-23	2008-07-23	LB I ASSUMPTION OF LP INTEREST	3,522,055.00
0299 ^[1]	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-23	2008-07-23	LB I ASSUMPTION OF LP INTEREST	#####
0299 ^[1]	LB I Group Inc.	1108100037	PE : INFRASTRUCTURE	Investment Account	Debit	2008-07-23	2008-07-23	LB I ASSUMPTION OF LP INTEREST	927,795.00
0299 ^[1]	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-23	2008-07-23	LB I ASSUMPTION OF LP INTEREST	(927,795.00)
0A48	LB Venture Associates II LLC	1301000B50	LB VENTURE CAPITAL PARTNERS II	Investment in Subsidiary Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	869,270.00
0A48	LB Venture Associates II LLC	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	(869,270.00)
0B50	LB Venture Capital Partners II LP	1108100277	VENTURE CAP PTNRS I GP INT	Investment Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	869,270.00
0B50	LB Venture Capital Partners II LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	(869,270.00)
0B50	LB Venture Capital Partners II LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	869,270.00
0B50	LB Venture Capital Partners II LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	(869,270.00)
0A48	LB Venture Associates II LLC	1301000B50	LB VENTURE CAPITAL PARTNERS II	Investment in Subsidiary Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	780,454.00
0A48	LB Venture Associates II LLC	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	(780,454.00)
0B50	LB Venture Capital Partners II LP	1108100277	VENTURE CAP PTNRS I GP INT	Investment Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	780,454.00
0B50	LB Venture Capital Partners II LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	(780,454.00)
0B50	LB Venture Capital Partners II LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	780,454.00
0B50	LB Venture Capital Partners II LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL II BUYOUT	(780,454.00)
0B58 ^[1]	LB Real Estate Capital Partners I LP	1108100050	LBREP I FIRM INV ACCT	Investment Account	Debit	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	622,877.00
0B58 ^[1]	LB Real Estate Capital Partners I LP	1262000312	I/C PAMI (GBP AND DEM BALANCES ONLY	Intercompany Account	Credit	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	(622,877.00)
0312 ^[1]	Property Asset Management Inc.	1262000B58	LB REAL ESTATE CAPITAL PARTNERS I	Intercompany Account	Debit - reversing 8/4 entry ^[b]	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	622,877.00
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Credit - reversing 8/4 entry ^[b]	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	(622,877.00)
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Debit	2008-08-04	2008-08-08	LBREP I - EMPLOYEE FUND WIRES	622,877.00
0312 ^[1]	Property Asset Management Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-08-04	2008-08-08	LBREP I - EMPLOYEE FUND WIRES	(622,877.00)
0312 ^[1]	Property Asset Management Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Debit - reversing 7/31 entry ^[b]	2008-08-01	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	622,877.00
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Credit - reversing 7/31 entry ^[b]	2008-08-01	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	(622,877.00)
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Debit	2008-07-31	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	622,877.00
0312 ^[1]	Property Asset Management Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	(622,877.00)
0B58 ^[1]	LB Real Estate Capital Partners I LP	1108100050	LBREP I FIRM INV ACCT	Investment Account	Debit	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	560,589.00
0B58 ^[1]	LB Real Estate Capital Partners I LP	1262000312	I/C PAMI (GBP AND DEM BALANCES ONLY	Intercompany Account	Credit	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	(560,589.00)
0312 ^[1]	Property Asset Management Inc.	1262000B58	LB REAL ESTATE CAPITAL PARTNERS I	Intercompany Account	Debit - reversing 8/4 entry ^[b]	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	560,589.00
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Credit - reversing 8/4 entry ^[b]	2008-08-31	2008-09-02	LBREP I - EMPLOYEE FUND WIRES	(560,589.00)
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Debit	2008-08-04	2008-08-08	LBREP I - EMPLOYEE FUND WIRES	560,589.00
0312 ^[1]	Property Asset Management Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-08-04	2008-08-08	LBREP I - EMPLOYEE FUND WIRES	(560,589.00)
0312 ^[1]	Property Asset Management Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Debit - reversing 7/31 entry ^[b]	2008-08-01	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	560,589.00
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Credit - reversing 7/31 entry ^[b]	2008-08-01	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	(560,589.00)
0312 ^[1]	Property Asset Management Inc.	1108100050	LBREP I FIRM INV ACCT	Investment Account	Debit	2008-07-31	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	560,589.00
0312 ^[1]	Property Asset Management Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-11	LBREP I - EMPLOYEE FUND WIRES	(560,589.00)
0299	LB I Group Inc.	1301000B57	LB PARTNERSHIP A/C 2000/2001	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	PA ON - BUYOUT PAYMENT TO JOE	338,249.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	PA ON - BUYOUT PAYMENT TO JOE	(338,249.00)
0B57	LB Partnership Acct 2000/2001 LP	1108100206	FIRM INVEST A/C-NON MARKETABLE	Investment Account	Debit	2008-07-31	2008-08-01	LBI BUYOUT OF JOE GREG - PA ON	338,249.00
0B57	LB Partnership Acct 2000/2001 LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	LBI BUYOUT OF JOE GREG - PA ON	(338,249.00)
0B57	LB Partnership Acct 2000/2001 LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	LBI BUYOUT OF JOE GREG - PA ON	338,249.00
0B57	LB Partnership Acct 2000/2001 LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	LBI BUYOUT OF JOE GREG - PA ON	(338,249.00)
0299	LB I Group Inc.	1301000B57	LB PARTNERSHIP A/C 2000/2001	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	PA ON - BUYOUT PAYMENT TO DICK	304,424.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	PA ON - BUYOUT 90% PAYMENT TO	(304,424.00)
0B57	LB Partnership Acct 2000/2001 LP	1108100206	FIRM INVEST A/C-NON MARKETABLE	Investment Account	Debit	2008-07-31	2008-08-01	LBI BUYOUT OF DICK FULD - PA O	304,424.00
0B57	LB Partnership Acct 2000/2001 LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	LBI BUYOUT OF DICK FULD - PA O	(304,424.00)
0B57	LB Partnership Acct 2000/2001 LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	LBI BUYOUT OF DICK FULD - PA O	304,424.00
0B57	LB Partnership Acct 2000/2001 LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	LBI BUYOUT OF DICK FULD - PA O	(304,424.00)
0299	LB I Group Inc.	1301000B54	LB CAPITAL PARTNERS IV	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	CAP IV -- MB BUY-OUTS	272,711.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	CAP IV -- MB BUY-OUTS	(272,711.00)
0B54	LB Capital Partners IV LP	1108100274	FIRM INVESTMENT A/C-CAP IV GP	Investment Account	Debit	2008-07-31	2008-08-01	CAP IV -- MB BUY-OUTS	272,711.00
0B54	LB Capital Partners IV LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	CAP IV -- MB BUY-OUTS	(272,711.00)
0B54	LB Capital Partners IV LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	CAP IV -- MB BUY-OUTS	272,711.00
0B54	LB Capital Partners IV LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	CAP IV -- MB BUY-OUTS	(272,711.00)
0299	LB I Group Inc.	1301000B53	LB CAPITAL PARTNERS III	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	CAP III -- MB BUY-OUTS	268,045.00

Offsetting Journal Entry Detail

Legal

Entity ^[a]	Legal Entity Name ^[a]	Account ^[a]	Account Detail Description ^[a]	Account Description ^[b]	Debit/Credit ^[a]	Effective Date ^[a]	Post Date ^[a]	Journal Description ^[a]	USD ^[a]
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	CAP III -- MB BUY-OUTS	(268,045.00)
0B53	LB Capital Partners III LP	1108100274	FIRM INVESTMENT A/C-CAP IV GP	Investment Account	Debit	2008-07-31	2008-08-01	CAP III -- MB BUY-OUTS	268,045.00
0B53	LB Capital Partners III LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	CAP III -- MB BUY-OUTS	(268,045.00)
0B53	LB Capital Partners III LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	CAP III -- MB BUY-OUTS	268,045.00
0B53	LB Capital Partners III LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	CAP III -- MB BUY-OUTS	(268,045.00)
0299	LB I Group Inc.	1301000C70	INVEST IN SUB LBMB ASSOCIATES IV LL	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	CAP VI -- MB BUY-OUTS	34,077.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	CAP VI -- MB BUY-OUTS	(34,077.00)
0C70	LBMB Associates IV LLC	1108100274	FIRM INVESTMENT A/C-CAP IV GP	Investment Account	Debit	2008-07-31	2008-08-01	CAP VI -- MB BUY-OUTS	34,077.00
0C70	LBMB Associates IV LLC	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	CAP VI -- MB BUY-OUTS	(34,077.00)
0C70	LBMB Associates IV LLC	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	CAP VI -- MB BUY-OUTS	34,077.00
0C70	LBMB Associates IV LLC	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	CAP VI -- MB BUY-OUTS	(34,077.00)
0299	LB I Group Inc.	1301000B60	LB VENTURE CAPITAL PARTNERS I LP	Investment in Subsidiary Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	20,492.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	(20,492.00)
0B60	LB Venture Capital Partners I LP	1108100277	VENTURE CAP PTNRS I GP INT	Investment Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	20,492.00
0B60	LB Venture Capital Partners I LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	(20,492.00)
0B60	LB Venture Capital Partners I LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	20,492.00
0B60	LB Venture Capital Partners I LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	(20,492.00)
0299	LB I Group Inc.	1301000B60	LB VENTURE CAPITAL PARTNERS I LP	Investment in Subsidiary Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	19,100.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	(19,100.00)
0B60	LB Venture Capital Partners I LP	1108100277	VENTURE CAP PTNRS I GP INT	Investment Account	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	19,100.00
0B60	LB Venture Capital Partners I LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	(19,100.00)
0B60	LB Venture Capital Partners I LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	19,100.00
0B60	LB Venture Capital Partners I LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-07-28	VENTURE CAPITAL I BUYOUT	(19,100.00)
0299	LB I Group Inc.	1301000B52	LB CAPITAL PARTNERS II	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	CAP II -- MB BUY-OUTS	6,290.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	CAP II -- MB BUY-OUTS	(6,290.00)
0B52	LB Capital Partners II LP	1108100274	FIRM INVESTMENT A/C-CAP IV GP	Investment Account	Debit	2008-07-31	2008-08-01	CAP II -- MB BUY-OUTS	6,290.00
0B52	LB Capital Partners II LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	CAP II -- MB BUY-OUTS	(6,290.00)
0B52	LB Capital Partners II LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	CAP II -- MB BUY-OUTS	6,290.00
0B52	LB Capital Partners II LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	CAP II -- MB BUY-OUTS	(6,290.00)
0299	LB I Group Inc.	1301000B51	LB CAPITAL PARTNERS I	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	936.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	(936.00)
0B51	LB Capital Partners I LP	1108100274	FIRM INVESTMENT A/C-CAP IV GP	Investment Account	Debit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	936.00
0B51	LB Capital Partners I LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	(936.00)
0B51	LB Capital Partners I LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	936.00
0B51	LB Capital Partners I LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	(936.00)
0299	LB I Group Inc.	1301000B51	LB CAPITAL PARTNERS I	Investment in Subsidiary Account	Debit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	651.00
0299	LB I Group Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	(651.00)
0B51	LB Capital Partners I LP	1108100274	FIRM INVESTMENT A/C-CAP IV GP	Investment Account	Debit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	651.00
0B51	LB Capital Partners I LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	(651.00)
0B51	LB Capital Partners I LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	651.00
0B51	LB Capital Partners I LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-08-01	CAP I -- MB BUY-OUTS	(651.00)
0A24	Lehman Brothers Communications Associates Inc.	1301000B60	LB VENTURE CAPITAL PARTNERS I LP	Investment in Subsidiary Account	Debit	2008-07-31	2008-07-28	COMM CAP PARTNERS I BUYOUT	477.00
0A24	Lehman Brothers Communications Associates Inc.	1262000099	I/C LB HOLDINGS INC PC	Intercompany Account	Credit	2008-07-31	2008-07-28	COMM CAP PARTNERS I BUYOUT	(477.00)
0B55	LB Communications Capital Partners I LP	1108100277	VENTURE CAP PTNRS I GP INT	Investment Account	Debit	2008-07-31	2008-07-28	COMM CAP PARTNERS I BUYOUT	477.00
0B55	LB Communications Capital Partners I LP	1108100045	GROSS UP OF EMPL PARTNERSHIPS	Investment Account	Credit	2008-07-31	2008-07-28	COMM CAP PARTNERS I BUYOUT	(477.00)
0B55	LB Communications Capital Partners I LP	2402500006	MIN INTEREST-LEHMAN SENIOR FUNDING	Minority Interest	Debit	2008-07-31	2008-07-28	COMM CAP PARTNERS I BUYOUT	477.00
0B55	LB Communications Capital Partners I LP	3002000002	ADDL PAID IN CAPITAL	Additional Paid in Capital	Credit	2008-07-31	2008-07-28	COMM CAP PARTNERS I BUYOUT	(477.00)

Sources:

- [a]: DBS (G/L)
- [b]: From discussions with Lisa Gambardella (AVP in Financial Control at Lehman Brothers Holdings, Inc.)

Note:

[1]: Investment was booked directly to the subsidiary, therefore no minority interest/additional paid in capital is recorded.