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Sent: Wednesday, September 10, 2008 12:59 AM (GMT)
To: Birney, Janet [jbirney@lehman.com]
Cc: Cornejo, Emil [emil.cornejo@lehman.com]
Subject: Citigroup

Paolo, spoke to Janet and we recommend the following additional borrowers on the guaranty. I will forward to Citi if it these entities also look ok to you.

Lehman Brothers Australia Securities Pty Limited
Lehman Brothers Finance AG
Lehman Brothers Financial Products Incorporated
Lehman Brothers Incorporated
Lehman Brothers (Taiwan) Limited
Lehman Brothers Securities Private Limited
Neuberger Berman LLC
Lehman Brothers Commodity Services Incorporated
Lehman Brothers Equity Finance (Cayman) Limited
Lehman Brothers Finance Japan Incorporated
Lehman Brothers GCS Financing
Lehman Brothers Securities Taiwan Limited
Lehman Scottish Finance LP

We have deleted the following names.

Lehman Brothers Financial Products Incorporated
Property Asset Management Inc.
Libertus Jutaku Loan K.K.
Marcy Limited
Caistor Trading BV