

LEHMAN BROTHERS HOLDINGS INC.
Reporting Instructions
Quarter Ended February 29, 2008
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Please note the following when completing these schedules:

- *Web based submission tool:*
 - Schedules need to be submitted via WebCC Net. Instructions on how to submit schedules via this web based application have been included with this email.
 - The “Web Ref #” in the Reporting Instructions correlate to the schedules in the web based application.
 - Schedules due from the “Legal Entity Controllers” group must continue to be submitted through email (sections with no Web reference #'s provided).
 - Schedules submitted to the regulatory reporting group (Web Ref # “CSE”) do not need to be resubmitted to External Reporting.
 - Please ensure that your parameters are set to the following in WebCC (left side of screen under “Select”):

Legal Entity: LBHI
Frequency: Quarterly Data
Department: External
Report Date: 1Q2008

- *General Information:*
 - Requested items must be received on or before the dates specified in order to meet SEC filing deadlines. The requested dates are structured to facilitate internal review deadlines. Certain of those deadlines are calendared on page iii.
 - Information requested forms the basis for disclosure items. To review the disclosure item for each request, utilize the link provided. You will be directed to the prior-period’s disclosure for informational purposes only.
 - As part of management's certification of internal control mandated by Sarbanes Oxley, Internal Audit will be testing for accuracy and for evidence of supervisor review—at the business level—schedules submitted to External Reporting.
- *To the Preparer:*
 - An index is provided on page iv and v which summarizes, by preparer, the requested data.
 - The information at the top of each schedule must be completed.
 - Account balances shown on the schedules must agree to the appropriate account in the balance sheet or income statement where indicated.
 - Dollar amounts should be in millions unless stated otherwise.
 - Amounts should exclude intercompany items unless intercompany items are specifically requested.

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- *To the Certifier:*
 - Prior to the filing of this report, you will be asked to certify to the completeness and accuracy of the information provided and reported that reasonably falls under your supervisory responsibilities. Your certification relates to the area(s) where your name appears in the “Certifier” columns on pages 1 through 20.

- *Questions:*
 - Review this package prior to the reporting deadlines and advise us if you have any queries or need clarification. If you have any questions or need further clarification, please contact:

Ryan Traversari	(212) 320-6125	Dina Korda	(212) 320-7455
Sally Wong	(212) 320-7689	Kenny Park	(212) 320-7523
Kirk Mihalitsis	(212) 320-0836	Alissa Zucker	(212) 320-6859
Bryan Fryer	(212) 320-6780		

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Key Dates - Earnings Release and Form 10-Q

	<u>Analysis Due</u>	<u>Distribution</u>	<u>Meetings</u>	<u>Filings</u>
Q&A responses due – Part I	Mon. Feb 25			
Q&A responses due – Part II (questions with P&L data)	Thurs. March 6			
Reporting schedule submissions due for Earnings Release & Q&A	Thurs. March 6			
Final Balance Sheet for Press Release	Tues. March 11			
Reporting schedule submissions due for MDA & Footnotes	Wed. March 12			
Earnings Release				Thur. March 13
Footnote information due	Fri. March 14			
All Remaining Footnote & MDA Information Due	Wed. March 19			
All hands meeting to discuss Form 10-Q			Thur. March 27	
10-Q Mailing to CEO/CFO Certification & Audit Committees		Fri. March 28		
Certifications from Business Lines on 10-Q sections due	Wed. April 2			
Audit Committee & CEO/CFO Certification meetings			Thurs. April 3	
File Form 10-Q				Wed. April 9

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001	MD&A—Business Segments http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#MDA_Business_Segments					
A	<ul style="list-style-type: none"> Segment Revenue detail by P&L line for three months ended February 29, 2008. 	3/12	n/a	C. Renner	M. Ng	Fryer Zucker
002	MD&A—Liquidity, Funding and Capital Resources http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#MDA_Liquidity_Funding					
-	<ul style="list-style-type: none"> Review of Liquidity, Funding and Capital Resources narrative for accuracy of MD&A discussion. 	3/17	n/a	-		
	<ul style="list-style-type: none"> Preparation of the following quantitative disclosures: 					
A	<ul style="list-style-type: none"> Amount of the liquidity pool at February 29, 2008. 	3/12	n/a	Y. Kanamori	P. Giacone	Park
B	<ul style="list-style-type: none"> Estimated market value of unencumbered assets and the amount held in Restricted Subsidiaries at February 29, 2008. 	3/20	n/a	G. Furtun	P. Giacone	Park
C	<ul style="list-style-type: none"> Cash capital surplus and the amount available to Holdings and its Unrestricted Subsidiaries at February 29, 2008. 	3/19	n/a	M. Konopasek	P. Giacone	Park
D	<ul style="list-style-type: none"> Trigger bonds detail at February 29, 2008. 	3/12	n/a	J. Hou	P. Giacone	Park
E	<ul style="list-style-type: none"> Long-term debt maturity profile chart at February 29, 2008 (excluding current portion of LTD). 	3/12	n/a	J. Hou	P. Giacone	Park
E	<ul style="list-style-type: none"> Long-term debt detail at February 29, 2008 (excluding current portion of LTD). 	3/12	n/a	J. Hou	P. Giacone	Park
E	<ul style="list-style-type: none"> Break-out of LTD (excluding current portion of LTD) issuance by geographic region at February 29, 2008. 	3/12	n/a	J. Hou	P. Giacone	Park
F	<ul style="list-style-type: none"> Additional collateral required pursuant to derivative contracts and other secured funding arrangements in the event of a one-notch credit-rating downgrade at February 29, 2008. 	3/12	n/a	A. Ostaszewski	P. Giacone	Park
G	<ul style="list-style-type: none"> Aegis detail @ February 29, 2008. 	3/12	n/a	M. Srivareerat	P. Giacone	Park

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
H	○ Update of credit facilities at February 29, 2008.	3/12	n/a	J. Boyle	n/a	Park
I	○ Letters of Credit at February 29, 2008.	3/12	n/a	J. Boyle	n/a	Park
J	○ Lehman Credit ratings at February 29, 2008, including any updates before 10Q filing.	3/12	n/a	A. Axelrod A. Jacob S. Lax	n/a	Park
K	○ Schedule calculating the double leverage ratio at February 29, 2008.	3/12	n/a	A. Abedeen	A. Bismal	Park
L	○ Schedule detailing the liquidity pool for short-term debt.	3/12	n/a	E. Coppa	n/a	Park
M	○ Update regarding the borrowings against either the Holdings' credit facility or the European facility.	3/12	n/a	E. Coppa	n/a	Park

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
	<p>High Yield:</p> <ol style="list-style-type: none"> 1. Companies rated BB+ or lower or equivalent ratings by any of the three major recognized credit rating agencies (Moody, S&P, and Fitch) 2. Non-rated securities or loans that, in management's opinion, are non-investment grade 3. Aggregate market value of long/short positions with: <ol style="list-style-type: none"> a. Legal entity b. Security description c. Rating d. Parent name e. Ledger account number f. Industry by NAICS code (see Schedule 100 for NAICS codes) The industry is determined by the Parent Company, not the underlying security. For example, the industry for the GMAC division of General Motors would be considered Autos and not Financial Services. g. Geographic location (i.e., Americas, Europe, or Asia Pacific) of the issuing entity (parent or subsidiary) h. BPM 0 / PL 0 i. BPM 1 / PL 1 j. BPM 2 / PL 2 k. CUSIP 					

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
	<ul style="list-style-type: none"> ○ High-Yield Corporate Loans 					
N	<ul style="list-style-type: none"> ➤ Corporate loans meeting the definition of high yield described above. ➤ Loans held awaiting securitization and/or syndication (including % of risk retained by Lehman.) <p>Note: that a follow up request for a test sample of loans held awaiting securitization and/or syndication may be made subsequent to submission.</p>	3/12	Schedule 1	T. Hou	B. Sciacca	Park
	<ul style="list-style-type: none"> ○ High Yield Corporate Bonds, excluding: <ul style="list-style-type: none"> a. Sovereign bonds b. Municipal bonds c. Asset-backed securities d. Mortgage-backed securities e. Preferred securities f. CDO Equity 	3/12				
O	<ul style="list-style-type: none"> ➤ Global Credit 	3/12	Schedule 1	T. Hou	B. Sciacca	Park
P	<ul style="list-style-type: none"> ➤ Global Equities 	3/12	Schedule 1	L. McInerney K. Finnerty D. French J. Ross M. Wells	J. Neave	Park
Q	<ul style="list-style-type: none"> ➤ GPS/GTS 	3/12	Schedule 1	P. DeLuca	J. Emmert	Park
R	<ul style="list-style-type: none"> ➤ High Yield - LBI 	3/12	Schedule 1	R. Carpinteyro	W. Burke	Park
S	<ul style="list-style-type: none"> ➤ High Yield - LBIE 	3/12	Schedule 1	M. Rajani	D. Lerner	Park
T	<ul style="list-style-type: none"> ➤ High Yield - LBJ 	3/12	Schedule 1	K. Sugita	K. Hasegawa	Park
U	<ul style="list-style-type: none"> ➤ High Yield - LBCCA 	3/12	Schedule 1	S. Lo	J. Cheung	Park
V	<ul style="list-style-type: none"> ➤ High Yield - Asia (various) 	3/12	Schedule 1	J. Galvan	R. Chan	Park
-	<ul style="list-style-type: none"> ➤ High Yield - All other entities 	3/12	Schedule 1	Legal entity controllers	n/a	Park

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
	Private Equity investments:	3/12				
W	<ul style="list-style-type: none"> o Aggregate market value of Private Equity Division investments 	3/12	n/a	N. Garuccio	E. Attie	Park Fryer
X	<ul style="list-style-type: none"> o Private Equity positions summarized by NAICS code (see Schedule 100 for NAICS codes) 	3/12	Schedule 100	N. Garuccio	E. Attie	Park Fryer
Y	<ul style="list-style-type: none"> o Top 20 Private Equity positions 	3/12	n/a	N. Garuccio	E. Attie	Park Fryer
Z	<ul style="list-style-type: none"> o Balance Sheet Inventory Summary 	3/12	n/a	N. Garuccio	E. Attie	Park Fryer
003	MD&A—Risk Management http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#MDA_Risk_Management					
A	Repo 105 detail.	3/12	n/a	M. Elsammak	J. Hart	Fryer
B	Top 20 counterparty exposure by credit ratings	3/17	n/a	M. Elsammak	J. Hart	Fryer
C	General Ledger to CWS reconciliation.	3/17	n/a	A. Abedeen	A. Bismal	Fryer
-	<ul style="list-style-type: none"> • Review of Risk Management narrative for accuracy of MD&A discussion: <ul style="list-style-type: none"> o Credit risk. o Market risk. o Operational risk. o Reputational risk. o Value at risk. o Other Measures of Risk. o Distribution of trading revenues. 	3/12	n/a	P. Shotton	C. O'Meara	Fryer
D	<ul style="list-style-type: none"> o Calculation of VaR by product at February 29, 2008 and for the three months ended February 29, 2008, including the average, high and low under both the revenue volatility and historical simulation methods. 	3/12	n/a	M. Weber	C. O'Meara	Fryer
E	<ul style="list-style-type: none"> o 10% Stress Testing for consolidated PTG and CMBS Real Estate positions for all regions. 	3/19	n/a	A. Kebede D. Petrow J. Goodman	J. Cohen	Fryer
F	<ul style="list-style-type: none"> o 10% Stress Testing for consolidated IMD Real Estate positions for all regions. 	3/19	n/a	C. Stegnjajic	C. Van Buren	Fryer

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
-	Fair value of derivative contract assets and liabilities by product and exchange traded and OTC at February 29, 2008. Note: Each legal entity derivative schedule should agree in total and by product category to the Inventory schedule that is sent by the Balance Sheet Group. If there is a variance, an explanation/reconciliation needs to be included in your submitted schedule.	3/12	Schedule 2	Legal entity controllers	n/a	Fryer
-	○ Maturity distribution of fair value of OTC derivative contract assets and liabilities by product and counterparty credit rating at February 29, 2008.	3/17	Schedule 3	Legal entity controllers	n/a	Fryer
G	○ Maturity table of OTC net credit exposure by counterparty credit rating at February 29, 2008.	3/17	Schedule 4	M. Elsammak	J. Hart	Fryer
-	MD&A—Accounting and Regulatory Developments http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#MDA_Acct_Reg_Dev					
-	• Updates on new accounting pronouncements	3/12	n/a	-	M. Stewart	Fryer
004	Financial Statements—Consolidated Statement of Financial Condition http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Statement_Financial_Condition					
A	• LBHI stockholders' equity rollforward analysis for the quarter ended February 29, 2008.	3/19	n/a	L. Gambardella R. Lozano	A. Bismal	Korda Mihalitsis Fryer
B	• Common stock outstanding at March 31, 2008 (for cover of 10-Q).	4/2	n/a	L. Gambardella R. Lozano	A. Bismal	Korda

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
005	Financial Statements—Statement of Cash Flows http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Statement_Cash_Flows					
A	<ul style="list-style-type: none"> Additions to and deletions from property and equipment and accumulated depreciation and amortization by legal entity for the three months ended February 29, 2008. Please note that for any assets sold (cash received), please provide us the details of the transaction. 	3/14	Schedule 5	B. Nazamuddeen US – L. Lebid Europe – R. O’Grady, L. Lebid, & E. Gironi Asia – B. Solberg India – K. Mehta	n/a	Mihalitsis
B	<ul style="list-style-type: none"> Goodwill analysis for the three months ended February 29, 2008. 	3/12	n/a	L. Gambardella R. Lozano	A. Bismal	Mihalitsis Park
B	<ul style="list-style-type: none"> Goodwill FX detail (from Hyperion) 	3/12	n/a	L. Gambardella R. Lozano	A. Bismal	Mihalitsis Park
C	<ul style="list-style-type: none"> For acquisitions during the three months ended February 29, 2008, provide the amount paid (cash and/or stock) and allocation breakdown by of each specific asset and liability line item. 	3/14	n/a	J. Ahn	S. Rossi	Mihalitsis
-	<ul style="list-style-type: none"> Additions to and deletions from intercompany senior and subordinated debt for the three months ended February 29, 2008. 	3/14	Schedule 6	Legal entity controllers	n/a	Mihalitsis
D	<ul style="list-style-type: none"> Elimination summary of all I/C accounts 	3/14	n/a	A. Abedeen	A. Bismal	Mihalitsis
E	<ul style="list-style-type: none"> Schedule showing topside adjustments posted to subordinated and senior debt. 	3/14	n/a	R. Bhansali E. Yu	A. Bismal	Mihalitsis
F	<ul style="list-style-type: none"> LTD (including current portion of LTD) rollforward from 11/30/07 to 2/29/08 for the following: <ul style="list-style-type: none"> LBHI consolidated LBHI (parent only) 	3/14	n/a	J. Hou	E. Coppa	Mihalitsis
G	<ul style="list-style-type: none"> LBI Parent LTD (including current portion of LTD) rollforward from 11/30/07 to 2/29/08. 	3/14	n/a	J. Su	L. Nazimowitz	Mihalitsis
H	<ul style="list-style-type: none"> Cash paid for taxes – Show gross amount of taxes paid and any refunds received for Federal, State, and Foreign, respectively. 	3/14	n/a	J. Casale	J. Triolo	Mihalitsis

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
I-M	<ul style="list-style-type: none"> Derivative contracts with a financing element (i.e, prepaid CDS and TRS in which the MTM value is >85% of the notional amount). 	3/14	n/a	R. Holmes J. Michno J. Shi M. Sowton K. McGovern	n/a	Mihalitsis
N	<ul style="list-style-type: none"> Detailed stockholders' equity rollforward separating cash and non-cash transactions for the three months ended February 29, 2008. 	3/14	n/a	L. Gambardella R. Lozano	A. Bismal	Mihalitsis
006	Financial Statements—Note 1. Summary of Significant Accounting Policies http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note1					
A	<ul style="list-style-type: none"> Effect of adoption of FIN 48 as of December 1, 2007 	3/12	n/a	J. Casale	J. Triolo	Fryer
007	Financial Statements—Note 2. Business Segments and Geographic Information http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note2					
A	<ul style="list-style-type: none"> Net revenues, depreciation, and earnings before taxes by business segment and geographic region for the quarter ended February 29, 2008 for LBHI. 	3/12	n/a	C. Renner	M. Ng	Fryer Zucker
B	<ul style="list-style-type: none"> Assets by business segment at February 29, 2008 for LBHI. 	3/19	n/a	A. Abedeen	A. Bismal	Fryer Zucker
008	Financial Statements—Note 3. Financial Instruments and Other Inventory Position http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note3					
A	<ul style="list-style-type: none"> Breakout of securities and other inventory positions (Inventory File). 	3/14	n/a	E. Yu R. Bhansali	A. Bismal	Fryer
B	<ul style="list-style-type: none"> FAS 140 Gross-up for Mortgage and Mortgage-backed positions. 	3/14	n/a	N. Huie	A. Bismal	Fryer
C	<ul style="list-style-type: none"> Residential mortgage loans originated for the three months ended February 29, 2008. 	3/12	Schedule 7	G. Po	J. Guarino	Fryer

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
D	<ul style="list-style-type: none"> Commercial mortgage loans originated for the three months ended February 29, 2008. 	3/12	Schedule 7	A. Kebede	J. Cohen	Fryer
E	<ul style="list-style-type: none"> Real Estate Investments and Net Investment Positions at February 29, 2008. 	3/12	n/a	A. Kebede	J. Cohen	Fryer
F	<ul style="list-style-type: none"> Mortgage and asset-backed securities detail 	3/12	n/a	N. Huie	A. Bismal	Park
G	<ul style="list-style-type: none"> Commercial mortgage and asset backed securities break down 	3/12	n/a	J. Cohen	n/a	Park
H	<ul style="list-style-type: none"> Residential mortgage and asset backed securities break down in BPM view and GAAP asset view 	3/12	n/a	D. Haseruck	n/a	Park
009	Financial Statements—Note 4 Fair Value of Financial Instruments http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note4					
-	<ul style="list-style-type: none"> Breakout of Financial instruments and other inventory positions owned, Financial instruments and other inventory positions sold but not yet purchased, Structured notes, and Deposits at Banks carried at fair value by Levels I, II and III as of February 29, 2008 (Inclusive of intercompany and legal entity). 	3/19	n/a	M. Philips	A. Bismal	Park Fryer
-	<ul style="list-style-type: none"> Rollforward for Level III financial instruments for the three months ended February 28, 2008 which includes: <ul style="list-style-type: none"> Periodic payments, purchases and sales Transfers In/(Out) Realized Gains/(Losses) Unrealized Gains/(Losses) 	3/19	n/a	A. Shah	N. Chopra	Park Fryer
A	<ul style="list-style-type: none"> Valuation Reserves listed by business type for FID and Equity 	3/19	n/a	W. Lee J. Shi	n/a	Park Fryer
B	<ul style="list-style-type: none"> LBIE derivatives detail by BPM codes, gross receivables amount and cash collateral 	3/19	n/a	M. Neller	D. Chokshi	Park Fryer
C	<ul style="list-style-type: none"> LBSF / LBDP / LBFP balance sheet by region – FASB receivable and cash collateral 	3/19	n/a	W. Tan	M. Montella	Park Fryer

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
D	<ul style="list-style-type: none"> Other Secured Borrowings account detail 	3/19	n/a	N. Huie	A. Bismal	Park Fryer
010	Financial Statements—Note 5. Securities Received and Pledged as Collateral http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note5					
	Consolidated information at February 29, 2008:					
A	<ul style="list-style-type: none"> Inventory reconciliation including net long inventory by CUSIP (GFS, ITS and TMS). 	3/19	n/a	N. Huie J. Li	A. Bismal	Park S. Aprigliano (Treasury)
B	<ul style="list-style-type: none"> Repo reinvest, tri-party netting and FIN 41 net down. 	3/6	n/a	M. Philips Y. Chen	A. Bismal	Park
C	<ul style="list-style-type: none"> Comparison of net long inventory to all inclusive box report. Comparison of unmatched long inventory to triparty collateral. 	3/19	n/a	G. Furtun S. Aprigliano	P. Giacone	Park
	Disclosure of fair value of collateral received (by product type) and collateral pledged (by product type):					
D	<ul style="list-style-type: none"> NY stock borrow/stock loan; equity borrow versus pledge; NY prime broker shorts; NY margin loans. 	3/19	n/a	M. Sersen	K. Lobo	Park
E	<ul style="list-style-type: none"> Asia reverse repo/repo; stock borrow/stock loan. 	3/19	n/a	K. Sugita	K. Hasegawa	Park
F	<ul style="list-style-type: none"> Equity derivatives (global). 	3/19	n/a	M. Giarretto	L. McInerney	Park
G	<ul style="list-style-type: none"> NY reverse repo/repo; FID cash borrows/loans; FID borrow versus pledge. 	3/19	n/a	N. Rick J. Liz	S. Farup	Park
H	<ul style="list-style-type: none"> FID derivatives (global). 	3/19	n/a	W. Tan	M. Montella	Park
I	<ul style="list-style-type: none"> European stock borrow/loan; European borrow/pledge; European prime broker shorts; European margin loans; European reverse repo/repo, FIN 41 gross up. 	3/19	n/a	M. Rajani	K. Clark	Park
011	Financial Statements—Note 6. Securitizations and Special Purpose Entities http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note6					
	Securitized Dollars (Quarter)					

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
A	• Residential	3/12	n/a	J. Sapia	J. Guarino	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
B	• Commercial	3/12	n/a	A. Kebede	J. Cohen	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
C	• Municipal	3/12	n/a	J. Kirshenbaum	K. Chan	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
D	• Emerald	3/12	n/a	M. Silverberg	T. Joshi	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
E	• Racer	3/12	n/a	K. McGovern	B. Sciacca	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
F	Retained Interest, Stress Test & Cash Flows (IG & NIG) – Residential	3/19	Schedule 8	J. Sapia	J. Guarino	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
G	Retained Interest, Stress Test (including stress test for credit down grade) & Cash Flows (IG & NIG) – Commercial	3/19	Schedule 8	A. Kebede	J. Cohen	Mihalitsis
H	Retained Interest, Stress Test & Cash Flows (IG & NIG) – Municipal	3/19	Schedule 8	J. Kirshenbaum	K. Chan	Mihalitsis
I	Retained Interest, Stress Test & Cash Flows (IG & NIG) – Emerald	3/19	Schedule 8	M. Silverberg	T. Joshi	Mihalitsis
J	Retained Interest (IG & NIG), Stress Test & Cash Flows – Racer	3/19	Schedule 8	K. McGovern	B. Sciacca	Mihalitsis
K	MSR - Cash flows Service Fees	3/14	n/a	J. Sapia	J. Guarino	Mihalitsis
L	MSR Rollforward	3/14	n/a	J. Sapia	J. Guarino	Mihalitsis
M	MSR Stress Test	3/14	n/a	J. Sapia	J. Guarino	Mihalitsis
N	Equity investments in CDOs at February 29, 2008.	3/12	n/a	B. Sciacca	n/a	Mihalitsis
O	Notional activity for cash CDOs and synthetic credit-linked notes for the three months ended February 29, 2008.	3/12	Schedule 9	K. McGovern	B. Sciacca	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
P	Fair value of credit default swaps with SPEs at February 29, 2008.	3/12	n/a	K. McGovern	B. Sciacca	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
Q	Amount of consolidated credit default transactions and consolidated structured credit trades at February 29, 2008.	3/12	n/a	K. McGovern	B. Sciacca	Mihalitsis Blumkin(Acct Pol) Lujan(Acct Pol)
R	Real estate investment in VIE consolidated with no consolidating financial interest and Net investment position in consolidated VIEs with no controlling interest at February 29, 2008.	3/19	n/a	A. Kebede	J. Cohen	Mihalitsis
012	Financial Statements—Note 7. Borrowings and Deposits Liabilities http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note8					
A	<ul style="list-style-type: none"> Long-term and short-term borrowings rollforward detailing the principal balance, debt in inventory, accrued interest, credit spread, embedded derivative, and its fair value. Please include all SFAS 159 gains/(losses) from credit spread changes 	3/6	n/a	B. Yutkovich	E. Coppa	Park
B	<ul style="list-style-type: none"> Prospectuses of new issuances of Junior Sub notes during three months ended February 29, 2008 (For LBHI Consolidated only). 	3/19	n/a	J. Hou	K. Smith	Park
C,D,E,F	<ul style="list-style-type: none"> Time deposits, savings deposits, demand deposits detail and intercompany detail – LBB, LBCB, Bankhaus (Frankfurt) and Bankhaus (London). NOTE: If any of the deposits @ banks are fair valued under SFAS 159, then provide the fair valued amounts. 	3/14	Schedule 10	K. Palmer J. Woodin O. Ucak M. Bakeirathan	n/a	Park
G	<ul style="list-style-type: none"> Deposits @ banks detail reconciling the pre-eliminated amounts per legal entity to the post-eliminated amounts per Hyperion. 	3/14	n/a	E. Yu R. Bhansali	A. Bismal	Park
H	<ul style="list-style-type: none"> Break out of short-term borrowings between secured and unsecured. 	3/14	Schedule 11	J. Hou	E. Coppa	Park
I	<ul style="list-style-type: none"> Deposits at Banks fair value detail 	3/14	n/a	E. Coppa	n/a	Park

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
013	Financial Statements—Note 8. Commitments, Contingencies and Guarantees http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note9					
	Detailed transaction schedule at February 29, 2008 which should include maturity date of each commitment. High Yield is: 1. Companies rated BB+ or lower or equivalent ratings by any of the three major recognized credit rating agencies (Moody, S&P, and Fitch) 2. Non-rated loans that, in management's opinion are non-investment grade.	3/6				
A	o High grade/high yield loan commitments (indicate Trading or Banking for each position)	3/6	Schedule 12	T. Hou	B. Sciacca	Fryer Park
B	o High grade/high yield municipal securities	3/6	Schedule 12	J. Kirshenbaum	K. Chan	Fryer Park
C	o High yield REITs and Whole loans (US) (indicate Trading or Banking for each position)	3/6	Schedule 12	A. Patel	J. Cohen	Fryer Park
D	o Whole loans (Europe) & PTG Loans (indicate Trading or Banking for each position)	3/6	Schedule 12	D. Vasey	J. Cohen	Fryer Park Blumkin(Acct Pol) Lujan(Acct Pol)
E	o PTG loans (US) (indicate Trading or Banking for each position)	3/6	Schedule 12	A. Patel	J. Cohen	Fryer Park
F	o PTG loans (Asia) (indicate Trading or Banking for each position)	3/6	Schedule 12	P. Chayavuttikul	J. Cohen	Fryer Park
G	o Heloc Loans (indicate Trading or Banking for each position)	3/6	Schedule 12	N. Shklyar	J. Guarino	Fryer Park
H	o Residential mortgages (including commitments to purchase) (indicate Trading or Banking for each position)	3/6	Schedule 12	J. Sapia	J. Guarino	Fryer Park
I	o Contingent acquisition facilities (high-yield and high grade)	3/6	Schedule 12	T. Hou	B. Sciacca	Fryer Park

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
J	○ Updated contingent acquisition facilities (high-yield and high grade) no later than Wednesday, April 2, as close to date as possible (for CEO/CFO meeting)	4/2	Schedule 12	T. Hou	B. Sciacca	Fryer Park
CSE	○ Warehouse facilities	3/6	Schedule 12	N. Shklyar	J. Guarino	Fryer Park
CSE	○ SPE conduit—funded and unfunded	3/6	Schedule 12	N. Shklyar	J. Guarino	Fryer Park
CSE	○ Asia PFG Loans	3/6	Schedule 12	A. Sethi	R. Chan	Fryer Park
K	○ SBF Loans	3/6	Schedule 12	J. Sapia	J. Guarino	Fryer Park
CSE	○ Euro Mezz Loans	3/6	Schedule 12	T. Bastock	P. Giaccone	Fryer Park
L	○ CP trusts	3/6	Schedule 12	J. Kirshenbaum	K. Chan	Fryer Park
M	○ Forward starting transactions	3/6	Schedule 12	N. Rick J. Liz	S. Farup	Fryer Park
	Five-year maturity table of derivative guarantees at February 29, 2008 that require Lehman to make payments to counterparty based on changes in an underlying instrument or index (e.g., security prices, interest rates, currency rates). Exclude derivatives that are cash settled and that we have no basis to know whether it is probable the derivative counterparty holds the related underlying instrument (together with supporting transaction schedules)					
N	○ Written equity and debt put options	3/6	Schedule 13	J. Ng	L. McInerney	Fryer Park
O	○ Written foreign exchange options	3/6	Schedule 13	A. Weaver	D. Gotham	Fryer Park
P	○ Written interest rate caps and floors	3/6	Schedule 13	R. Canario	J. Michaels	Fryer Park

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
Q	○ Written credit default swaps – FIN 45 guarantees	3/6	Schedule 13	K. McGovern	B. Sciacca	Fryer Park
R	○ Muni Pears and DSRF	3/6	Schedule 13	J. Kirshenbaum	K. Chan	Fryer Park
S	○ Written energy put options	3/6	Schedule 13	R. Sanchez	K. Horan	Fryer Park
T	○ Written credit default swaps - mortgages	3/6	Schedule 13	J. Sapia	J. Guarino	Fryer Park
U	○ Back-up liquidity to a VIE ➤ Liberty Conduit ➤ Hudson Castle ➤ Other	3/6	Schedule 12	E. Coppa A. Ratanghayra	P. Giacone	Fryer Park
V,W	○ Fund-of-fund guarantees ➤ Including Barclays	3/6	Schedule 12	K. Braatvedt M. Williams	R. Holmes J. Guarino	Fryer Park
X	○ Standby letters of credit	3/6	Schedule 12	Z. Bekirov	P. Giacone	Fryer Park
Y	○ Private equity commitments	3/6	Schedule 12	N. Garuccio	E. Attie	Fryer Park
CSE	○ Other private equity commitments	3/6	Schedule 12	B. Potasiewicz A. Patel S. Skowron P. DeLuca E. Kane B. Sciacca	C. Bernard	Fryer Park
	○ Other commitments such as:	3/6				
Z	➤ Contingent earnouts	3/6	n/a	J. Ahn	S. Rossi	Fryer Park
AA	➤ Tax estimate payable	3/14	n/a	J. Casale	J. Triolo	Fryer
BB	● For LBHI PCO only – schedule detailing the debt incurred by subsidiaries that is guaranteed by LBHI	3/6	n/a	J. Hou	E. Coppa	Park

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
014	Financial Statements—Note 9. Earnings per Common Share http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note11					
A	<ul style="list-style-type: none"> Capitalization table at February 29, 2008. 	3/6	n/a	L. Gambardella R. Lozano	A. Bismal	Korda
B	<ul style="list-style-type: none"> RSU Trust Reconciliation at February 29, 2008. 	3/6	n/a	L. Gambardella R. Lozano	A. Bismal	Korda
C	<ul style="list-style-type: none"> Shares withheld for options and RSUs at February 29, 2008. 	3/6	n/a	L. Gambardella R. Lozano	A. Bismal	Korda
015	Financial Statements—Note 10. Share-Based Employee Incentive Plans http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note12					
A	<ul style="list-style-type: none"> For all share-based incentive plans: number of shares granted, number of RSU, PSU, and stock option awards in respect of the common stock granted, amount outstanding and amount converted to freely transferable common stock as of February 29, 2008. <ul style="list-style-type: none"> 1994 Management Ownership Plan 1996 Management Ownership Plan Employee Incentive Plan Stock incentive Plan 1999 Long-Term Incentive Plan NB Wealth Accumulation Plan 	3/19	n/a	C. Solis A. Ward	J. Emmert	Korda Giovanniello
B	<ul style="list-style-type: none"> Rollforward of restricted stock units and weighted-average grant date fair value presented for the following periods: <ul style="list-style-type: none"> November 30, 2007 to February 29, 2008 	3/19	n/a	C. Solis A. Ward	J. Emmert	Korda Giovanniello
C	<ul style="list-style-type: none"> Rollforward of stock options from November 30, 2007 to February 29, 2008 including granted, exercised and canceled, including weighted-average exercise price and expiration dates. 	3/19	n/a	C. Solis A. Ward	J. Emmert	Korda Giovanniello
D	<ul style="list-style-type: none"> The number of PSUs at February 29, 2008 that have been awarded to date subject to vesting and transfer restrictions, and the number that are outstanding. 	3/19	n/a	C. Solis A. Ward	J. Emmert	Korda Giovanniello

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
E	<ul style="list-style-type: none"> Intrinsic value of vested options at February 29, 2008. 	3/19	n/a	C. Solis A. Ward	J. Emmert	Korda Giovanniello
F	<ul style="list-style-type: none"> Neuberger restricted stock outstanding at February 29, 2008, restricted stock that became freely tradable during the quarter and its fair value. 	3/19	n/a	C. Solis A. Ward	J. Emmert	Korda Giovanniello
G	<ul style="list-style-type: none"> Rollforward of Neuberger restricted stock from November 30, 2007 to February 29, 2008, including granted, canceled and exchanged for stock without restrictions. 	3/19	n/a	C. Solis A. Ward	J. Emmert	Korda Giovanniello
H	<ul style="list-style-type: none"> Amortization analysis for the three months ended February 29, 2008. 	3/19	n/a	L. Gambardella R. Lozano A. Abedeen	J. Emmert	Korda Giovanniello Casale(Corp Tax) Izzo(Corp Tax)
I	<ul style="list-style-type: none"> Income tax benefit related to the three months ended February 29, 2008. 	3/19	n/a	J. Casale	J. Emmert	Korda Giovanniello
J	<ul style="list-style-type: none"> Effect of immediately expensing share-based awards granted to retirement-eligible employees for the three months ended February 29, 2008. 	3/19	n/a	S. Angley S. Park	J. Emmert	Korda Giovanniello
K	<ul style="list-style-type: none"> Schedule of stock options outstanding, net of expected forfeitures, and options exercisable – number, weighted average exercise price, aggregate intrinsic value, and weighted average remaining contractual life (in years). 	3/19	n/a	S. Angley S. Park I. Nevarez	J. Emmert	Korda Giovanniello
L	<ul style="list-style-type: none"> Weighted-average Black-Scholes assumptions, used to determine the fair value of the stock options for: <ul style="list-style-type: none"> All employees 	3/19	n/a	C. Tuininga	J. Emmert	Korda Giovanniello

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
M	<ul style="list-style-type: none"> • Stock Repurchase Information: <ul style="list-style-type: none"> ○ Number of shares authorized for repurchase in 2008 ○ Number of shares estimated for offsetting the 2008 dilution due to equity-based award plans ○ Any additional shares authorized to be repurchased for the possible acceleration of repurchases to offset a portion of 2009 dilution due to equity-based award plans 	3/19	n/a	J. Bale A. Jacob	A. Axelrod	Korda Giovanniello
016	Financial Statements—Note 11 Employee Benefit Plans http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note13					
A	<ul style="list-style-type: none"> • Components of Net Periodic Cost. 	3/19	n/a	I. Nevarez	J. Emmert	Mihalitsis
B	<ul style="list-style-type: none"> • The total amount of contributions paid, and expected to be paid, for quarter ending February 29, 2008. 	3/19	n/a	I. Nevarez	J. Emmert	Mihalitsis
017	Financial Statements—Note 12 Income Taxes					
A	<ul style="list-style-type: none"> • FIN 48 table 	3/14	n/a	J. Casale	J. Triolo	Fryer
018	Financial Statements—Note 13 Regulatory Requirements http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#Note15					
A	<ul style="list-style-type: none"> • February 29, 2008 FOCUS reports for LBI, Neuberger Berman, LLC and NBMI. Each entity's regulatory net capital and the amount by which it exceeded its minimum requirement at February 29, 2008. 	3/27	n/a	L. Nazimowitz	A. Stucchio	Fryer
B	<ul style="list-style-type: none"> • LBIE's financial resources and the amount by which they exceed its minimum requirements at February 29, 2008. 	3/19	n/a	A. Tidey	A. Stucchio	Fryer
C	<ul style="list-style-type: none"> • Lehman Brothers Japan Inc. net capital and the amount in excess of the specified required levels by the Financial Services Agency at February 29, 2008. 	3/19	n/a	T. Takamine	A. Stucchio	Fryer

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
D	<ul style="list-style-type: none"> Lehman Bankhaus capital requirements calculation at February 29, 2008. 	3/19	n/a	J. Janke	M. Schmitt	Fryer
E	<ul style="list-style-type: none"> Lehman Brothers Financial Products Inc. and Lehman Brothers Derivative Products excess over the requirement imposed by rating agencies at February 29, 2008. 	3/19	n/a	J. Martinelli	M. Montella	Fryer
F	<ul style="list-style-type: none"> Lehman Brothers Bank capital requirements calculation at February 29, 2008. 	3/19	n/a	K. Palmer	L. Rothbort	Fryer
G	<ul style="list-style-type: none"> LBCB risk based capital calculation at February 29, 2008. 	3/19	n/a	B. Kimball	D. Berry	Fryer
019	Financial Statements—Note 14. Condensed Consolidating Financial Statement Schedules http://www.lehman.com/shareholder/10k10q/pdf/lbhi_10k_07.pdf#LBHI_CFIR					
A	<ul style="list-style-type: none"> Consolidating parent-company-only income statements for LBHI, LBI, all other subsidiaries combined, eliminating entries and consolidated LBHI for the three months ended February 29, 2008. 	3/12	n/a	J. Chalfen	M. Ng	Fryer
B	<ul style="list-style-type: none"> Consolidating parent-company-only balance sheets for LBHI, LBI, all other subsidiaries combined, eliminating entries and consolidated LBHI at February 29, 2008. 	3/19	n/a	A. Abedeen	A. Bismal	Fryer
C	<ul style="list-style-type: none"> Investment in subsidiaries rollforward for LBHI parent-company-only and LBI parent-company-only for the three months ended February 29, 2008. Beginning and ending balances of rollforward must agree to consolidating balance sheet schedules provided above. 	3/19	n/a	A. Abedeen	A. Bismal	Fryer
D	<ul style="list-style-type: none"> LBI debt securities outstanding at February 29, 2008 that were issued in registered public offerings. 	3/19	n/a	L. Wang	L. Nazimowitz	Park
020	Other—Employee Ownership					
A	<ul style="list-style-type: none"> Lehman shares owned by employees in Fidelity, BONY (DRS) and Lehman retail accounts. 	3/19	n/a	H. McNamara	M. Gross	Korda

Web Ref #	Disclosure Item	Due Date	Schedule Template Number	Requester/Preparer	Certifier	External Reporting Contact
B	<ul style="list-style-type: none"> Lehman shares owned by Neuberger employees—NB Founders/Reload shares. 	3/19	n/a	H. McNamara	M. Gross	Korda
C	<ul style="list-style-type: none"> Lehman shares owned by Neuberger employees—NB Unrestricted shares. 	3/19	n/a	H. McNamara	M. Gross	Korda
D	<ul style="list-style-type: none"> LB 401(K) & ESPP Share Ownership 	3/19	n/a	D. Raffaele	P. Imbimbo	Korda
021 Other—Ratio of Earnings to Fixed Charges						
A	<ul style="list-style-type: none"> Capitalized Interest 	3/19	n/a	B. Nazamuddeen	n/a	Korda
B	<ul style="list-style-type: none"> LBHI Deferred Issuance Expense 	3/19	n/a	C. Victor	n/a	Korda
C	<ul style="list-style-type: none"> Equity Pick-up 	3/19	n/a	M. Lhila	n/a	Korda
D	<ul style="list-style-type: none"> Press Definition (P&L) 	3/19	n/a	J. Salbo J. Chalfen	n/a	Korda