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John R. Ashmead (JA 4756)
Mark J. Hyland (MH 5872)
Ronald L. Cohen (RC 3897)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: LEHMAN BROTHERS HOLDINGS, INC., *et al*., Debtors.	Chapter 11 Case No. 08-13555-JMP (Jointly Administered)

SECOND AMENDED VERIFIED
STATEMENT OF SEWARD & KISSEL LLP
PURSUANT TO FED. R. BANKR. P. 2019(a)

Seward & Kissel LLP ("Counsel") hereby submits this verified statement ("Verified Statement") pursuant to Fed. R. Bankr. P. 2019(a), and avers as follows:

1. Counsel appears in these cases on behalf of the entities listed on Exhibit A hereto (the "Entities").

2. Each of the Entities may hold claims against and/or interests in the Debtors arising out of applicable agreements, law or equity pursuant to their relationship with the Debtors.

3. Each of the Entities separately requested that Counsel represent them in connection with the Debtors' chapter 11 cases.

4. The undersigned herby verifies under oath that this Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. Counsel reserves the right to revise and supplement this statement.

Dated: New York, New York
October 28, 2008

SEWARD & KISSEL LLP

By: /s/ John R. Ashmead

John R. Ashmead (JA 4756)
Mark J. Hyland (MH 5872)
Ronald L. Cohen (RC 3897)
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New York, New York 10004
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EXHIBIT A

1. Global Thematic Opportunities Fund LP
   230 Park Avenue, Suite 1152
   New York, New York 10169

   Global Thematic Opportunities Fund LP is party to a prime brokerage account agreement with Lehman Brothers Inc. (and such other Lehman entities as are identified in such agreement), a Margin Lending Agreement with Lehman Brothers International (Europe), and a Global Master Securities Lending Agreement with Lehman Brothers International (Europe).

2. Panton Master Fund, L.P.
   c/o Panton Capital Group
   666 Fifth Avenue, 14th Floor
   New York, New York 10103

   Panton Master Fund, L.P. is party to an ISDA Master Agreement with Lehman Brothers Special Financing Inc. The obligations of Lehman Brothers Special Financing Inc. under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc.

3. CFIP Master Fund, Ltd.
   c/o Chicago Fundamental Investment Partners, LLC
   71 South Wacker Drive, Suite 3495
   Chicago, Illinois 60606

   CFIP Master Fund, Ltd. is party to a prime brokerage account agreement with Lehman Brothers Inc. (and such other Lehman entities as are identified in such agreement), a Margin Lending Agreement with Lehman Brothers International (Europe), and a Global Master Securities Lending Agreement with Lehman Brothers International (Europe).

4. Cura Fixed Income Arbitrage Master Fund, Ltd.
   c/o Cura Capital Management, LLC
   1270 Avenue of the Americas, 27th Floor
   New York, New York 10020

   Cura Fixed Income Arbitrage Master Fund, Ltd. is party to an ISDA Master Agreement with Lehman Brothers Special Financing Inc. The obligations of Lehman Brothers Special Financing Inc. under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc.

5. Turnberry Leveraged Credit Master Fund, L.P.
c/o Turnberry Capital Management, LP
325 Greenwich Avenue
Greenwich, Connecticut 06830

Turnberry Leveraged Credit Master Fund, L.P. is party to a prime brokerage account agreement with Lehman Brothers Inc. (and such other Lehman entities as are identified in such agreement), a Margin Lending Agreement with Lehman Brothers International (Europe), and a Global Master Securities Lending Agreement with Lehman Brothers International (Europe).

6. Investcorp Interlachen Multi-Strategy Master Fund Limited
(formerly Interlachen Master Fund, Ltd.)
c/o Interlachen Capital Group LP
800 Nicolett Mall, Suite 2500
Minneapolis, MN 55402

Investcorp Interlachen Multi-Strategy Master Fund Limited is party to an ISDA Master Agreement with Lehman Brothers Special Financing Inc. The obligations of Lehman Brothers Special Financing Inc. under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc. Investcorp Interlachen Multi-Strategy Master Fund Limited is also party to an ISDA Master Agreement with Lehman Brothers International (Europe). The obligations of Lehman Brothers International (Europe) under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc. (London Branch).

7. Investcorp Fixed Income Relative Value Fund Ltd.
c/o CURA Capital Management, LLC
150 East 52nd Street, Suite 4002
New York, NY 10022

Investcorp Fixed Income Relative Value Fund Ltd. is party to an ISDA Master Agreement with Lehman Brothers Special Financing Inc. The obligations of Lehman Brothers Special Financing under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc.

8. Investcorp Silverback Arbitrage Master Fund Limited
c/o Silverback Asset Management, LLC
1414 Raleigh Road, Suite 250
Chapel Hill, NC 27517

Investcorp Silverback Arbitrage Master Fund Limited is party to an ISDA Master Agreement with Lehman Brothers International (Europe). The obligations of Lehman Brothers International (Europe) under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc.

9. Diamond Notch Opportunities Master Fund, Ltd.
c/o Diamond Notch Asset Management
40 Easter 52nd St., 12th Floor
New York, NY 10022

Diamond Notch Opportunities Master Fund, Ltd. is party to an ISDA Master Agreement with Lehman Brothers Special Financing Inc. The obligations of Lehman Brothers Special Financing Inc. under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc.

10. Tang Capital Partners, L.P.
4401 Eastgate Mall
San Diego, CA 92121

Tang Capital Partners, L.P. is party to a prime brokerage account agreement with Lehman Brothers Inc. (and such other Lehman entities as are identified in such agreement), a Margin Lending Agreement with Lehman Brothers International (Europe), and a Global Master Securities Lending Agreement with Lehman Brothers International (Europe).

11. The Sumitomo Trust & Banking Co., Ltd.
New York Branch
527 Madison Ave.
New York, NY 10022

The Sumitomo Trust & Banking Co., Ltd. is party to an ISDA Master Agreement with Lehman Brothers Special Financing Inc. The obligations of Lehman Brothers Special Financing Inc. under the Master Agreement are guaranteed by Lehman Brothers Holdings Inc.