UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

CERTIFICATE OF SERVICE

I, Benjamin D. Leyland, hereby certify that on September 19, 2008, on behalf of 4Kids Entertainment Inc., I caused a true and correct copy of the Notice of Appearance and Request for Service of Papers and To Be Added to Master Service List to be served upon the parties in the following service list as indicated.

Benjamin D. Leyland
Analyst
Kobre & Kim LLP
800 Third Avenue
New York, New York 10022
Tel: (212) 488-1200
Fax: (212) 488-1220

Dated: September 19, 2008

Service List

Via Electronic Mail:

Harvey R. Miller, Esq.
Jacqueline Marcus, Esq.
Shai Waisman, Esq.
Weil, Gotshal & Manges, LLP
767 Fifth Avenue
New York, NY 10153
Fax : (212) 310-8007
harvey.miller@weil.com
jacqueline.marcus@weil.com
shai.waisman@weil.com

Brian Trust, Esq.
Frederick D. Hyman, Esq.
Jeffrey G. Tougas, Esq.
Amit K. Trehan, Esq.
Mayer Brown LLP
1675 Broadway
New York, NY 10019
Ph: 212-506-2500
Fax: 212-262-1910
btrust@mayerbrown.com
fhyman@mayerbrown.com
jtougas@mayerbrown.com
atrehan@mayerbrown.com

Jeffrey S. Sabin, Esq.
Ronald J. Silverman, Esq.
Steven Wilamowsky, Esq.
BINGHAM McCUTCHEN LLP
399 Park Avenue
New York, NY 10022-4689
Tel: 212-705-7000
Fax: 212-752-5378
jeffrey.sabin@bingham.com
ronald.silverman@bingham.com
steven.wilamowsky@bingham.com

P. Sabin Willett, Esq.
BINGHAM McCUTCHEN LLP
One Federal Street
Boston, MA 02110-1726
Tel: 617-951-8000
Fax: 617-951-8736
sabin.willet@bingham.com
.

Martin J. Bienenstock, Esq.
Irena M. Goldstein, Esq.
William C. Heuer, Esq.
Dewey & LeBoeuf LLP
1301 Avenue of the Americas
New York, NY 10019-6092
Tel: (212) 259-8000
Fax: (212) 259-6333 (Fax)
mbienenstock@dl.com
igoldstein@dl.com
wheuer@dl.com

Maureen Cronin, Esq.
My Chi To, Esq.
Debevoise & Plimpton LLP
919 Third Avenue
New York, New York 10022
Tel: (212) 909-6000
Fax: (212) 909-6836
mcto@debevoise.com
macronin@debevoise.com

Keith A. Simon, Esq.
Latham & Watkins LLP
885 Third Avenue
New York, New York 10022
Tel: (212) 906-1200
Fax: (212) 751-4864
keith.simon@lw.com

David S. Heller, Esq.
J. Douglas Bacon, Esq.
Latham & Watkins LLP
Sears Tower, Suite 5800
233 South Wacker Drive
Chicago, Illinois 60606
Tel: (312) 876-7700
Fax: (312) 993-9767
david.heller@lw.com
douglas.bacon@lw.com

Michael J. Edelman, Esq.
Vedder Price P.C.
1633 Broadway, 47th Floor
New York, New York 10019
Tel: (212) 407-7700
Fax: (212) 407-7799
mjedelman@vedderprice.com

Service List

Lisa Roberts
Pursuit Partners
333 Ludlow Street, North Tower
4th Floor
Stamford, CT 06902
Tel: (203) 276-3700
Fax: (203) 961-0039
E-mail: Roberts@PursuitPartners.com

Thomas R. Slome, Esq.
Meyer, Suozzi, English & Klein, P.C.
990 Stewart Avenue, Suite 300
Garden City, New York 11530
Ph: (516) 597-5772
Fx: (516) 741-6706
tslome@msek.com

J. Fred Berg, Jr., Esq.
Russin, Vecchi, Berg & Bernstein LLP
380 Lexington Avenue, Suite 1518
New York, NY 10168
Ph: (212) 490-6644
Fax: (212) 202-4930
fred.berg@rvblaw.com

Eduardo J. Glas, Esq.
McCarter & English, LLP
Four Gateway Center
100 Mulberry Street
Newark, NJ 07102-4096
Tel: (973) 622-4444
Fax: (973) 624-7070
eglas@mccarter.com

Katharine L. Mayer, Esq.
McCarter & English, LLP
Renaissance Centre
405 North King Street
Wilmington, DE 19801
Tel: (302) 984-6300
Fax: (302) 984-6399
kmayer@mccarter.com

Patrick L. Hayden, Esq.
McGUIREWOODS LLP
1345 Avenue of the Americas
Seventh Floor
New York, NY 10105
Tel: (212) 548-2100
Fax: (212) 548-2150
phayden@mcguirewoods.com

Dion W. Hayes, Esq.
McGUIREWOODS LLP
One James Center
901 East Cary Street
Richmond, VA 23219
Tel: (804) 775-1000
Fax: (804) 775-1061
dhayes@mcguirewoods.com

Dennis F. Dunne, Esq.
Luc A. Despins, Esq.
Wilbur F. Foster, Jr., Esq.
MILBANK, TWEED, HADLEY & McCLOY LLP
1 Chase Manhattan Plaza
New York, New York 10005
Tel: (212) 530-5000
Fax: (212) 530-5219
ddunne@milbank.com
ldespins@milbank.com
wfoster@milbank.com

Paul Aronzon, Esq.
Gregory A. Bray, Esq.
MILBANK, TWEED, HADLEY & McCLOY LLP
601 South Figueroa Street, 30th Floor
Los Angeles, CA 90017
Tel: (213) 892-4000
Fax: (213) 629-5063
paronzon@milbank.com
gbray@milbank.com

Joseph E. Shickich, Jr., Esq.
Riddell Williams P.S.
1001 4th Ave, Ste 4500
Seattle, WA 98154-1192
Tel: (206) 624-3600
Fax: (206) 389-1708
jschickich@riddellwilliams.com

Daniel J. Flanigan, Esq.
Polsinelli Shalton Flanigan Suelthaus PC
700 W. 47th Street, Suite 1000
Kansas City, Missouri 64112
dflanigan@polsinelli.com

Service List

Matthew A. Cantor, Esq.
Normandy Hill Capital, L.P.
150 East 52nd Street, 10th Floor
New York, NY 10022
Phone: (212) 616-2100
Fax: (212) 616-2101
Info2@normandyhill.com

Shelley Chapman, Esq.
Benito Romano, Esq.
Marc Abrams, Esq.
Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10019-6099
Tel: (212) 728-8000
Fax: (212) 728-8111
mabrams@willkie.com
schapman@willkie.com
bromano@willkie.com

Shari D. Leventhal, Esq.
Assistant General Counsel and Senior Vice President
Federal Reserve Bank of New York
33 Liberty Street
New York, New York 10045-0001
Tel: (212) 720-5018
Fax: (212) 720-8709
shari.leventhal@ny.frb.org

Israel Dahan, Esq.
Cadwalader, Wickersham & Taft LLP
One World Financial Center
New York, New York 10281
Tel: (212) 504-6000
Fax: (212) 504-6666
Israel.Dahan@cwt.com

Kay Standridge Kress, Esq.
Deborah Kovsky-Apap, Esq.
PEPPER HAMILTON LLP
100 Renaissance Center, Suite 3600
Detroit, MI 48243-1157
Tel: 313.259.7110
Fax: 313.259.7926
kressk@pepperlaw.com
kovskyd@pepperlaw.com

Audrey D. Wisotsky, Esq.
PEPPER HAMILTON LLP
Suite 400
301 Carnegie Center
Princeton, New Jersey 08543-5276
Tel: 609.452.0808
Fax: 609.452.1147
wisotska@pepperlaw.com

Mark A. Speiser, Esq.
Sherry J. Millman, Esq.
Stroock & Stroock & Lavan LLP
180 Maiden Lane
New York, New York 10038
Tel: (212) 806-5400
Fax: (212) 806-6006
mspeiser@stroock.com
smillman@stroock.com

Peter A. Zisser, Esq.
Holland & Knight LLP
195 Broadway
New York, NY 10007-3189
Tel: (212) 513-3200
Fax: (212) 385-9010
peter.zisser@hklaw.com

Richard E. Lear, Esq.
Holland & Knight LLP
2099 Pennsylvania Ave. NW, Suite 100
Washington, DC 20006
Tel: (202) 955-3000
Fax: (202) 955-5564
Richard.lear@hklaw.com

Gregory O. Kaden, Esq.
Douglas B. Rosner, Esq.
GOULSTON & STORRS, P.C.
400 Atlantic Avenue
Boston, Massachusetts 02110-3333
Tel: (617) 482-1776
gkaden@goulstonstorrs.com
drosner@goulstonstorrs.com

Service List

P. Bruce Wright, Esq.
Elizabeth Page Smith, Esq.
DEWEY & LEBOEUF LLP
1301 Avenue of the Americas
New York, NY 10019
Telephone: 212.259.8000
Facsimile: 212.259.6333
pwright@dl.com
esmith@dl.com

Chester B. Salomon, Esq.
Constantine D. Pourakis, Esq.
STEVENS & LEE, P.C.
485 Madison Avenue, 20th Floor
New York, New York 10022
Tel: 212-319-8500
Fax: 212-319-8505
cs@stevenslee.com
cp@stevenslee.com

Ira L. Herman, Esq.
Demetra L. Liggins, Esq.
Thompson & Knight LLP
919 Third Avenue, 39th Floor
New York, NY 10022-3915
Tel: (212) 751-3001
Fax: (212) 751-3113
Ira.herman@tklaw.com
Demetra.liggins@tklaw.com

Rhett G. Campbell, Esq.
Thompson & Knight LLP
333 Clay Street, Suite 3300
Houston, TX 7702-4499
Tel: (713) 653-8660
Fax: (832) 397-8260
Rhett.campbell@tklaw.com

Sydney G. Platzer, Esq.
Platzer, Swergold, Karlin, Levine, Goldberg & Jaslow, LLP
1065 Avenue of the Americas, 18th Floor
New York, New York 10018
Tel: 212-593-3000
Fax: 212-593-0353
splatzer@platzerlaw.com

Michael A. Rosenthal, Esq.
Janet M. Weiss, Esq.
GIBSON, DUNN & CRUTCHER LLP
200 Park Avenue
New York, New York 10166
Tel: (212) 351-4000
Fax: (212) 351-4035
jweiss@gibsondunn.com
mrosenthal@gibsondunn.com

Edward J. LoBello, Esq.
Blank Rome LLP
The Chrysler Building
405 Lexington Avenue
New York, NY 10174
Tel.: (212) 885-5364
Fax: (917) 332-3728
elobello@blankrome.com

Carren Shulman, Esq.
Russell Reid, Esq.
Sheppard, Mullin, Richter & Hampton, LLP
30 Rockefeller Plaza, 24th Floor
New York, New York 10112
Tel: (212) 332-3800
Fax: (212) 332-3888
cshulman@sheppardmullin.com
rreid@sheppardmullin.com

Michael B. Hopkins, Esq.
Dianne F. Coffino, Esq.
Amanda Raboy, Esq.
Covington & Burling LLP
The New York Times Building
620 Eighth Avenue
New York, New York 10018
Telecopy: 212-841-1010
mhopkins@cov.com
dcoffino@cov.com
araboy@cov.com

Service List

Hollace T. Cohen, Esq.
Paul H. Deutch, Esq.
Troutman Sanders LLP
The Chrysler Building
405 Lexington Ave
New York, NY 10174
Tel: (212) 704-6000
Fax: (212) 704-6288
Hollace.cohen@troutmansanders.com
Paul.deutch@troutmansanders.com

Martin J. Bienenstock, Esq.
Judy G.Z Liu, Esq.
Timothy Q. Karcher, Esq.
DEWEY & LEBOEUF LLP
1301 Avenue of the Americas
New York, NY 10019
Tel: 212.259.8000
Fax: 212.259.6333
mbienenstock@dl.com
jliu@dl.com
tkarcher@dl.com

Charles R. Ekberg, Esq.
Lane Powell PC
1420 Fifth Ave, Suite 4100
Seattle, WA 98101-2338
Tel: (206) 223-7012
Fax: (206) 289-1544
ekbergc@lanepowell.com

Elizabeth Weller, Esq.
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
2323 Bryan Street, Suite 1600
Dallas, TX 75201
Tel: (214)880-0089
Fax: (469)221-5002
dallas.bankruptcy@publicans.com

George Rosenberg, Esq.
Assistant County Attorney
Arapahoe County Attorney's Office
5334 S. Prince Street
Littleton, CO 80166 to
grosenberg@co.arapahoe.co.us
rjohnson2@co.arapahoe.co.us

Richard Levin, Esq.
Robert H. Trust, Esq.
Cravath, Swaine & Moore LLP
Worldwide Plaza
825 Eighth Avenue
New York, NY 10019
Tel: (212) 474-1978
Fax: (212) 474-3700
RLevin@cravath.com
RTrust@cravath.com

Frank F. McGinn, Esq.
Bartlett Hackett Feinberg P.C.
155 Federal Street, 9th Floor
Boston, MA 02110
Tel (617) 422-0200
Fax (617) 422-0383
ffm@bostonbusinesslaw.com

James S. Carr, Esq.
Kelley Drye & Warren LLP
101 Park Avenue
New York, New York 10178
Tel: 212-808-7800
Fax: 212-808-7897
KDWBankruptcyDepartment@kelleydrye.com

Harvey A. Strickon, Esq.
PAUL, HASTINGS, JANOFSKY & WALKER LLP
75 East 55th Street
New York, NY 10022-3205
Tel: (212) 318-6380
Fax: (212) 230-7689
harveystrickon@paulhastings.com

James J. McGinley
Wilmington Trust Company
520 Madison Avenue, 33rd Floor
New York, NY 10022
Fax: (212) 415-0513
jmcginley@wilmingtontrust.com

Julie J. Becker
Wilmington Trust FSB
8400 Normandale lake Blvd., Ste 925
Bloomington, MN 55437
Fax: (952) 921-2175
jbecker@wilmingtontrust.com

Service List

Via Facsimile:

Deryck A. Palmer, Esq.
John J. Rapisardi, Esq.
George A. Davis, Esq.
Howard R. Hawkins Jr., Esq.
CADWALADER, WICKERSHAM & TAFT LLP
One World Financial Center
New York, New York 10281
Tel: (212) 504-6000
Fax: (212) 504-6666

Mark C. Ellenberg, Esq.
CADWALADER, WICKERSHAM & TAFT LLP
1201 F Street N.W., Suite 1100
Washington, DC 20004
Telephone: (202) 862-2200
Facsimile: (202) 862-2400

Howard Seife, Esq.
David LeMay Esq.
Andrew Rosenblatt, Esq.
CHADBOURNE & PARKE LLP
30 Rockefeller Plaza
New York, New York 10112
Tel: (212) 408-5100
Fax: (212) 541-5369

Carren Shulman, Esq.
Russell Reid, Esq.
Malani J. Cademartori, Esq.
SHEPPARD MULLIN RICHTER & HAMPTON, LLP
30 Rockefeller Plaza, 24th Floor
New York, New York 10112
Telephone: (212) 332-3800
Facsimile: (212) 332-3888

Paul A Rachmuth, Esq.
Andrea Sheehan, Esq.
Reed Smith LLP
599 Lexington Avenue
New York, New York 10022
Telecopy: 212-521-5400
Telecopy: 212-521-5450

Andrew Sheehan, Esq.
LAW OFFICES OF ROBERT E. LUNA, P.C.
4411 N. Central Expressway
Dallas, Texas 75205
Tel: (214) 521-8000
Fax: (214) 521-1738

John Finley, Esq.
Andrew Keller, Esq.
Simpson, Thacher & Bartlett, LLP
425 Lexington Avenue
New York, NY 10017
Fax: (212) 455-2502

Johnathan Hughes, Esq.
Barclays Capital, Inc.
200 Park Avenue
New York, NY 10166
Fax: (212) 412-7519

Victor I. Lewkow, Esq.
David Leinwand, Esq.
Duane McLaughlin, Esq.
Cleary Gottleib Steen & Hamilton, LLP
One Liberty Plaza
New York, NY 10006
Fax: (212) 225-3999

Mitchell S. Eitel, Esq.
Jay Clayton, Esq.
Sullivan & Cromwell, LLP
125 Broad Street
New York, NY 10004
Fax: (212) 558-3580

David W. Elrod
ELROD, PLLC
500 N. Akard Street, Suite 3000
Dallas, Texas 75201
Tel: 214-855-5188
Fax: 214-855-5183

Service List

Government Agencies – Via Hard Copy:

U.S. Department of Justice
33 Whitehall Street, Suite 2100
New York, NY 10004
Fax: (212) 668-2255

Michael J. Garcia, Esq., U.S. Attorney
Southern District of New York
One St. Andrews Plaza
New York, NY 10007
Fax: (212)637-2685

Securities Investor Protection Corporation
805 15th Street, N.W. Suite 800
Washington, D.C. 20005-2215
Fax: (202) 371-6728

Office of the U.S. Trustee
Region 2/Southern Dist. of New York
33 Whitehall Street, Suite 2100
New York, NY 10004
Fax: (212) 668-2255

Internal Revenue Service
290 Broadway
New York, NY 10007

Mark Schonfeld, Regional Director
Securities and Exchange Commission
New York Regional Office
3 World Financial Center, Suite 400
New York, NY 10281-1022
newyork@sec.gov

Federal Reserve Bank of New York
33 Liberty Street
New York, NY 10045
general.info@ny.frb.org