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)**

AFFIDAVIT AND DISCLOSURE STATEMENT OF ALASDAIR MACLAREN ROBERTSON,

ON BEHALF OF MAPLES AND CALDER

GEORGE TOWN)
CAYMAN ISLANDS)

Alasdair Maclaren Robertson, being duly sworn, upon his oath, deposes and says:

1. I am a partner of Maples and Calder, located at PO Box 309, Ugland House, Grand Cayman KY1-1104, Cayman Islands (the "Firm").

2. Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors" and, collectively with their non-debtor affiliates, "Lehman"), have requested that the Firm provide advice as to matters of Cayman Islands law to the Debtors, and the Firm has consented to provide such services.

3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these

chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases with respect to those matters that come within the scope of the Firm's representation to the Debtors. The Firm currently represents a number of Cayman incorporated or established entities (including funds and structured finance vehicles) that have a contractual relationship with Lehman (e.g. through a swap agreement, prime brokerage agreement or is the issuer of debt or equity held by Lehman or is the borrower under any other form of financing instrument with Lehman). However, none of the above mentioned representations are adverse to the estate with respect to the matter for which the Firm is to be employed.

4. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

5. Neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

6. The Debtors owe the Firm $665,092 for prepetition services.

7. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Affidavit.

By: Alasdair Maclaren Robertson

Subscribed and sworn to before me
this 8th day of January, 2009

Notary Public

Before me, **Vanderine Veta Rockett**
a Notary Public in and for the Cayman
Islands, this 8 day of January 2009

(My Commission expires on 31st January 2009)

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)**

RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively, the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Jennifer Sapp
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

   Maples and Calder

   PO Box 309, Ugland House

   Grand Cayman KY1-1104

   Cayman Islands

2. Date of retention: 22 December 2008

3. Type of services provided (accounting, legal, etc.):

Legal services as to matters of Cayman Islands law only.

4. Brief description of services to be provided:

Advice on releasing Cayman Islands *situs* or governed collateral held by Lehman under the terms of various financing documents including swap agreements and on other matter of Cayman corporate and commercial law.

5. Arrangements for compensation (hourly, contingent, etc.)

Hourly.

(a) Average hourly rate (if applicable):

US$250 to US$850 per hour (junior attorney to partner).

(b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition):

US$20,000-100,000

6. Prepetition claims against the Debtors held by the firm:

Amount of claim: $665, 092

Date claim arose: Various dates

Source of Claim: Engagement on numerous legal matters

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: N/A

Status: N/A

Amount of Claim: Nil

Date claim arose: N/A

Source of claim: N/A

8. Stock of the Debtors currently held by the firm:

Kind of shares: None

No. of shares: None

9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: None

Status: N/A

Kind of shares: N/A

No. of shares: N/A

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

None.

11. Name of individual completing this form:

Alasdair Maclaren Robertson, Partner.