Barbra R. Parlin, Esq.
HOLLAND & KNIGHT LLP
195 Broadway
New York, New York 10007
Tel.: (212) 513-3200
Fax: (212) 385-9010

Counsel for Kantatsu Co. Ltd.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

OBJECTION TO DEBTORS' MOTION FOR THE ESTABLISHMENT OF THE DEADLINE FOR FILING PROOFS OF CLAIM, APPROVAL OF THE FORM AND MANNER OF NOTICE THEREOF AND APPROVAL OF THE CLAIM FORM

Kantatsu Co. Ltd. ("Kantatsu"), by and through its counsel, Holland & Knight LLP, hereby joins in and adopts the objections filed by Aviva S.p.A., Aviva Italia Holdings S.p.A., Aviva Vita S.p.A., Aviva Life S.p.A., Aviva Italia S.p.A., Aviva Assicurazioni S.p.A., Aviva Previdenza S.p.A. and by US AGBank, FCB (collectively the "Objections") to the Motion of the Debtors pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) for Establishment of the Deadline for Filing Proofs of Claim, Approval of the Form and Manner of Notice Thereof and Approval of the Proof of Claim Form (the "Proof of Claim Motion"). Kantatsu's claim against debtor Lehman Brothers Holdings Inc. is based on a guarantee of a currency swap agreement with Lehman Brothers Japan.

WHEREFORE Kantatsu Co.Ltd. respectfully requests that this Court deny the Proof of Claim Motion for all the reasons set forth in the Objections, and grant its such other and further relief as this Court deems just and proper.

Dated: New York, New York
June 11, 2009

HOLLAND & KNIGHT LLP

By: /s/ Barbra R. Parlin
Barbra R. Parlin
195 Broadway
New York, New York
(212) 513-3500 (telephone)
(212) 385-9080 (facsimile)

Attorneys for Kantatsu Co. Ltd.

6381764_v1