

Mar-14-03 04:16pm From-  
Securities Operations



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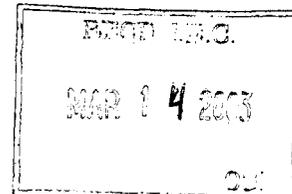
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1-31641

March 14, 2003



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 – STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED

MAR 18 2003

THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman Brothers Holdings Capital Trust III, 6.375% Preferred Securities, Series K (and the related guarantee and back-up obligations) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 14, 2003. Tentative listing date – Not yet determined.

Sincerely,