

Aug-29-03 01:30pm From-
Paras Madho
Manager
Securities Operations

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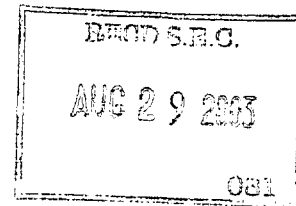


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August 29, 2003



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

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, LEHMAN BROTHERS HOLDINGS INC., Depositary Shares (Each representing One One-Hundredth of a share of 6.50% Cumulative Preferred Stock, Series F) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 29, 2003. Tentative listing date – Not yet determined.

Sincerely,

A handwritten signature in cursive script, appearing to read "Paras Madho".

PROCESSED

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THOMSON
FINANCIAL