

Feb-09-04 13:34 From-

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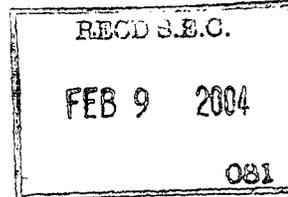
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Cert NYSE
NYSE

1-9466

February 9, 2004



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., Depository Shares (Each representing One One-Hundredth of a Share of Floating Rate Cumulative Preferred Stock, Series G) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 9, 2004. Tentative listing date - February 11, 2004.

Sincerely,

PROCESSED
FEB 11 2004
THOMSON
FINANCIAL