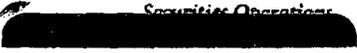


Manager
Securities Operations



04042138

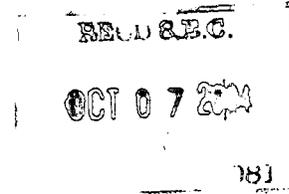
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cert nys

October 7, 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., 6 1/4% Exchangeable Notes due October 15, 2007 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 7, 2004. Tentative listing date - October 8, 2004.

Sincerely,