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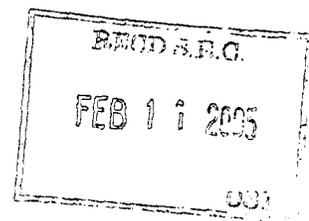
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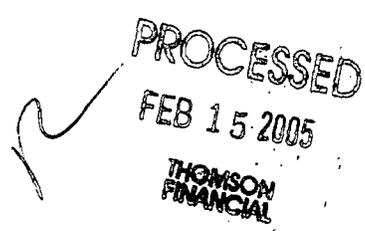
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February 11, 2005

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 Capital Trust VI; 6.24% Preferred Securities, Series N (and the related guarantee and back-up obligations and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 11, 2005. Tentative listing date - February 15, 2005

Sincerely,