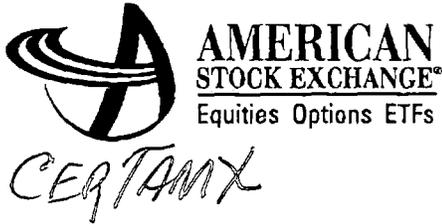
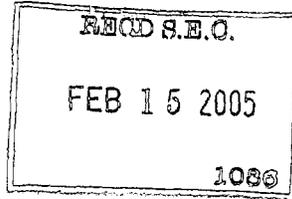


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February 15, 2005

Ms. Willie Mae Stroud
Filer Support - 2
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Office of Filing Information & Consumer Services
Division of Market Regulation
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549

PROCESSED

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THOMSON
FINANCIAL

Dear Ms. Stroud:

This is to certify that the American Stock Exchange has received from Lehman Brothers Holdings Inc. a copy of the Company's application on Form 8-A for the registration of the following security:

**Lehman Brothers Index-Plus Notes
Based on the S&P 500 Index
Due March 7, 2010**

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas

File 085