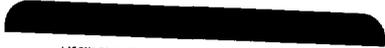




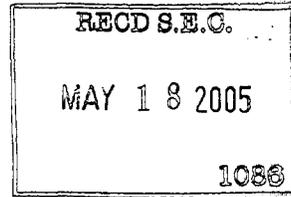
Richard A. Mikaliunas
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May 18, 2005

Ms. Willie Mae Stroud
Filer Support - 2
Room 1004, Mail Stop 1-4
Office of Filing Information & Consumer Services
Division of Market Regulation
Securities and Exchange Commission
Judiciary Plaza
100 F Street, NE
Washington, D.C. 20549

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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:

**Exchangeable Tracker Notes
On the CBOE S&P 500 BUYWRITE Index
Due May, 2007**

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