



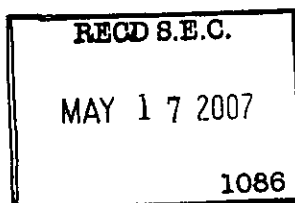
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Richard A. Mikaliunas  
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CERTAMX

1-09466



May 17, 2007

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Office of Filings and Information Services  
Filer Support #2  
Room #2531  
100 F Street, N.E.  
Washington, D.C. 20549

**PROCESSED****MAY 18 2007**

THOMSON  
FINANCIAL

Dear Mr. Johnson:

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:

**0.00% Notes Due May 15, 2010 Performance Linked to the Common Stock of  
General Electric Company (GE)**

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

**END**