

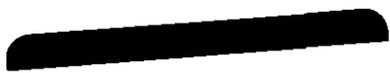


Received SEC
FEB 26 2008
 Washington, DC 20549

Beth A. Kleiman
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February 26, 2008

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

B **FEB 28 2008**
THOMSON FINANCIAL

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Lehman Brothers Holdings Inc. (the Registrant) a copy of the Company's Registration Statement on Form 8-A for the registration of the following security:

Opta Exchange-Traded Notes due February 25, 2038 Linked to the Lehman Brothers Commodity Index Pure Beta Total Return

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,

Beth A. Kleiman

Beth A. Kleiman

END