

NYSE Regulation



08024876

CENTIPAC

VIA FACSIMILE AND U.S. MAIL

February 20, 2008

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Received SEC
FEB 20 2008
Washington, DC 20549

1-09466

Re: Lehman Brothers Holdings, Inc.

PROCESSED

FEB 25 2008

THOMSON
FINANCIAL

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on February 19, 2007) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

Opta Exchange-Traded Notes due February 25, 2038 Linked to the S&P Private Equity Index Net Return

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the post-paid self-addressed envelope. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Lead Analyst—Listing Compliance

Enclosure

END