

**LEHMAN BROTHERS**

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OLIVER BUDDÉ  
VICE PRESIDENT  
ASSOCIATE GENERAL COUNSEL

August 14, 2002

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549-0609


Re: Lehman Brothers Holdings Inc. CEO and CFO  
Sworn Statements Pursuant to Section  
21(a)(1) of the Securities Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed are the required statements under oath of the principal executive officer and the principal financial officer of Lehman Brothers Holdings Inc., signed by Chairman and Chief Executive Officer Richard S. Fuld, Jr. and Chief Financial Officer David Goldfarb.

Please contact me if you have any questions.

Sincerely,



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AUG 14 2002

LEHMAN BROTHERS

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**Statement Under Oath of Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, David Goldfarb, Chief Financial Officer of Lehman Brothers Holdings Inc., state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Lehman Brothers Holdings Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- 2001 Annual Report on Form 10-K of Lehman Brothers Holdings Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Lehman Brothers Holdings Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

*David Goldfarb*  
\_\_\_\_\_  
David Goldfarb  
Chief Financial Officer  
August 14, 2002

Subscribed and sworn to before me this 14<sup>th</sup> day of August, 2002.

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AUG 14 2002

*Jan Lumsden Calderon*  
\_\_\_\_\_

NOTARY PUBLIC #01CA4896362  
expiration 7/6/03