

Director
Securities Operations



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NYSE Group

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
t 212.656.5026 | f 212.656.5893
pmadh@nyse.com

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June 14, 2007

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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman Brothers Holdings Inc., 5.857% Mandatory Capital Advantaged Preferred Securities ("MCAPS") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 13, 2007. Tentative listing date - June 15, 2007.

Sincerely,

Paras Mehta

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