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Received SEC
APR 03 2008
Washington, DC 20549



April 3, 2008

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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., 7.25% Non-Cumulative Perpetual Convertible Preferred Stock, Series P and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 2, 2008. Tentative listing date - April 4, 2008.

Sincerely,

PROCESSED

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THOMSON
FINANCIAL

END