

Paras Madho  
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February 13, 2008

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*1-09466*

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

Received SEC  
FEB 13 2008  
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 HOLDING INC., Depositary Shares (Each Representing One One-Hundredth of a Share of 7.95% Non-Cumulative Perpetual Preferred Stock, Series J) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 12, 2008. Tentative listing date – February 19, 2008.

Sincerely,

*Paras Madho*

PROCESSED

FEB 15 2008

THOMSON  
FINANCIAL

*END*