

Tab 1

MODIFICATION TO THE PLAN OF ALLOCATION FOR THE D&O SETTLEMENT FUND

The Court has approved a limited modification to the Plan of Allocation for the D&O Settlement. The modification concerns the inflation amount for common stock and options for the last four days of the Settlement Class Period for purposes of calculating the claimant's "Recognized Loss" or "Recognized Gain." Except as set forth below, the Plan of Allocation otherwise remains unchanged.

The original Plan of Allocation can be viewed by clicking on this link: <http://www.lehmansecuritieslitigationsettlement.com/notice.php>. Exhibit 1 identifies the inflation per share in the price of Lehman's common stock. Exhibit 4 is an analogous table related to Lehman call and put options.

The modified exhibits, attached hereto, reflect the revised the amount of inflation per share for common stock between September 10, 2008 and September 14, 2008. Otherwise, the exhibits are the same.

The Proof of Claim Form (available here) requires claimants to provide certain information to the Claims Administrator in order to be eligible to participate in the distribution. Settlement Class Members need not provide any additional information to the Claims Administrator as a result of the modification of the Plan of Allocation because the Proof of Claim Form already requires claimants to list every purchase and sale of common stock during the period June 12, 2007 through and including the close of trading on the date the Claimant submitted the Claim Form, and to list all call or put options purchased or sold between June 7, 2007 and September 15, 2008.

The original Plan of Allocation explains how the Claims Administrator calculates "Recognized Loss" and "Recognized Gain." With the modifications to Exhibits 1 and 4, the following explanation replaces the explanation in the Plan of Allocation for calculating "Recognized Loss" and "Recognized Gain" for purchasers of Lehman common stock and transactions in Lehman call and put options:

D. Recognized Losses for Lehman Common Stock Purchased/Acquired During the Settlement Class Period (Other than Lehman Common Stock Purchased/Acquired in the June 9, 2008 Secondary Offering)

For each share of Lehman common stock purchased/acquired during the Settlement Class Period (other than common stock purchased or acquired in the Secondary Offering), the Recognized Loss or Recognized Gain will be computed by the Claims Administrator as follows:

- a) *if sold before June 9, 2008*, there is no Recognized Loss or Recognized Gain;
- b) *if sold between June 9, 2008 and September 14, 2008 (inclusive)*, the Recognized Loss or Recognized Gain is the inflation per share on the date of purchase *minus* the inflation per share on the date of sale (as shown on Exhibit 1);

- c) *if held through September 14, 2008*, the Recognized Loss or Recognized Gain is the inflation per share on the date of purchase (as shown on Exhibit 1).¹

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H. Recognized Losses for Exchange-traded Options on Lehman Common Stock

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1. Purchase/Acquisition of Exchange-Traded Call Options

For each purchase/acquisition of Lehman exchange-traded call options (listed on Exhibit 4), the Recognized Loss or Recognized Gain will be computed by the Claims Administrator as follows:

- a) *if sold, exercised or expired on or before June 6, 2008*, there is no Recognized Loss or Recognized Gain;
- b) *if sold, exercised or expired after June 6, 2008 but on or before September 14, 2008*, the Recognized Loss or Recognized Gain equals the difference between the Inflation per option on the date of purchase and the Inflation per option on the date of sale, exercise or expiration as shown on Exhibit 4;
- c) *if held through September 14, 2008*, the Recognized Loss or Recognized Gain equals the Inflation per option on the date of purchase as shown on Exhibit 4.

2. Sale of Exchange-Traded Put Options

For each sale or writing of Lehman exchange-traded call options (listed on Exhibit 4), the Recognized Loss or Recognized Gain will be computed by the Claims Administrator as follows:

- a) *if re-purchased, exercised or expired on or before June 6, 2008*, there is no Recognized Loss or Recognized Gain;
- b) *if re-purchased, exercised or expired after June 6, 2008 but on or before September 14, 2008*, the Recognized Loss or Recognized Gain equals the difference between the Deflation per option on the date of sale or writing and the Deflation per option on the date of re-purchase, exercise or expiration as shown on Exhibit 4;
- c) *if still sold or written after September 14, 2008*, the Recognized Loss or Recognized Gain equals the Deflation per option on the date of sale or writing as shown on Exhibit 4.

¹ Due to the impact of Lehman's bankruptcy on Lehman's common stock price, the 90-day look-back period under the Private Securities Litigation Reform Act of 1995 is not being utilized as an offset.

Modified Exhibit 1
Inflation in Lehman Brothers Common Stock

Start Date	End Date	Inflation (\$ Per Share)
June 12, 2007	July 2, 2007	12.08
July 3, 2007	July 31, 2007	12.19
August 1, 2007	August 31, 2007	12.41
September 4, 2007	October 1, 2007	12.77
October 2, 2007	October 31, 2007	12.48
November 1, 2007	November 30, 2007	12.75
December 1, 2007	December 31, 2007	13.10
January 1, 2008	January 31, 2008	12.84
February 1, 2008	February 29, 2008	13.79
March 3, 2008	March 31, 2008	15.08
April 1, 2008	April 30, 2008	15.64
May 1, 2008	June 2, 2008	14.94
June 3, 2008	June 6, 2008	14.68
June 9, 2008	June 9, 2008	12.97
June 10, 2008	June 10, 2008	10.87
June 11, 2008	June 11, 2008	9.00
June 12, 2008	June 12, 2008	7.06
June 13, 2008	June 13, 2008	8.20
June 16, 2008	June 30, 2008	8.73
July 1, 2008	July 31, 2008	9.05
August 1, 2008	September 2, 2008	9.28
September 3, 2008	September 4, 2008	10.37
September 5, 2008	September 5, 2008	10.96
September 8, 2008	September 8, 2008	7.90
September 9, 2008	September 9, 2008	3.06
September 10, 2008	September 10, 2008	5.08
September 11, 2008	September 11, 2008	2.50
September 12, 2008	September 14, 2008	2.22
September 15, 2008	September 15, 2008	0.00

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																	
Call/Put	Exercise Price	Expiration	On or Before		6/16/08										9/12/08 to 9/15/2008	Closing Price on 9/15/08**	
			6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08			9/10/08
Call	2.50	6/21/2008	595.23	424.22	213.72	27.56	-167.38	-53.18	0.00								
Call	5.00	6/21/2008	593.80	423.20	213.07	27.24	-167.16	-53.15	0.00								
Call	7.50	6/21/2008	587.36	418.29	209.98	25.93	-165.61	-52.88	0.00								
Call	10.00	6/21/2008	573.89	407.84	203.61	23.65	-161.50	-52.01	0.00								
Call	12.50	6/21/2008	553.86	392.23	194.37	20.92	-154.51	-50.32	0.00								
Call	15.00	6/21/2008	559.24	396.80	198.61	25.63	-148.36	-48.95	0.00								
Call	17.50	6/21/2008	535.89	376.86	184.74	18.84	-141.29	-48.26	0.00								
Call	20.00	6/21/2008	519.82	365.74	174.05	11.11	-128.90	-45.58	0.00								
Call	22.50	6/21/2008	485.60	338.05	156.79	2.02	-109.97	-41.06	0.00								
Call	25.00	6/21/2008	419.12	280.05	119.50	-4.69	-82.66	-33.23	0.00								
Call	27.00	6/21/2008	347.44	219.50	84.14	-8.36	-55.96	-23.83	0.00								
Call	28.00	6/21/2008	310.06	188.61	68.73	-7.35	-42.70	-18.52	0.00								
Call	29.00	6/21/2008	275.42	160.93	57.68	-3.16	-31.03	-13.68	0.00								
Call	30.00	6/21/2008	237.93	131.47	45.59	-1.17	-22.11	-9.24	0.00								
Call	31.00	6/21/2008	200.81	102.93	34.15	-1.29	-14.83	-6.60	0.00								
Call	32.00	6/21/2008	165.66	76.99	23.51	-2.74	-5.95	-4.03	0.00								
Call	33.00	6/21/2008	138.14	58.68	18.08	-1.85	-4.00	-2.75	0.00								
Call	34.00	6/21/2008	113.79	43.65	13.90	-1.24	-2.70	-1.88	0.00								
Call	35.00	6/21/2008	91.57	30.67	9.79	-0.75	-1.57	-1.13	0.00								
Call	36.00	6/21/2008	70.77	18.70	3.92	-0.22	-0.35	-0.28	0.00								
Call	37.00	6/21/2008	58.02	14.33	2.91	-0.14	-0.23	-0.19	0.00								
Call	38.00	6/21/2008	56.45	20.35	5.03	-0.25	-0.62	-0.44	0.00								
Call	39.00	6/21/2008	43.15	13.99	3.20	-0.13	-0.31	-0.23	0.00								
Call	40.00	6/21/2008	32.65	9.44	1.99	-0.07	-0.15	-0.11	0.00								
Call	41.00	6/21/2008	24.98	6.49	1.27	-0.04	-0.08	-0.06	0.00								
Call	42.00	6/21/2008	19.58	4.64	0.86	-0.02	-0.04	-0.03	0.00								
Call	43.00	6/21/2008	13.86	2.79	0.46	-0.01	-0.02	-0.01	0.00								
Call	44.00	6/21/2008	12.37	2.48	0.42	-0.01	-0.02	-0.01	0.00								
Call	45.00	6/21/2008	9.60	1.74	0.28	0.00	-0.01	-0.01	0.00								
Call	46.00	6/21/2008	6.83	1.06	0.15	0.00	0.00	0.00	0.00								
Call	47.00	6/21/2008	2.50	0.21	0.02	0.00	0.00	0.00	0.00								
Call	48.00	6/21/2008	1.04	0.05	0.00	0.00	0.00	0.00	0.00								
Call	49.00	6/21/2008	0.04	0.00	0.00	0.00	0.00	0.00	0.00								
Call	50.00	6/21/2008	0.01	0.00	0.00	0.00	0.00	0.00	0.00								
Call	2.50	7/19/2008	595.27	424.25	213.74	27.57	-167.39	-53.18	0.00								
Call	5.00	7/19/2008	592.74	422.21	212.43	27.06	-166.48	-52.98	0.00								
Call	7.50	7/19/2008	577.78	410.63	205.78	25.38	-160.96	-51.55	0.00								
Call	10.00	7/19/2008	573.55	408.03	205.84	28.34	-156.73	-50.82	0.00								
Call	12.50	7/19/2008	572.22	409.18	204.95	25.99	-151.37	-49.61	0.00								
Call	15.00	7/19/2008	557.95	398.12	198.61	22.56	-144.13	-47.89	0.00								
Call	17.50	7/19/2008	537.54	382.23	188.03	18.21	-135.40	-45.63	0.00								
Call	20.00	7/19/2008	502.60	352.70	169.85	12.25	-123.73	-42.54	0.00								
Call	22.50	7/19/2008	460.33	317.92	147.73	6.28	-109.05	-38.30	0.00								
Call	24.00	7/19/2008				2.92	-98.73	-35.19	0.00								
Call	25.00	7/19/2008	404.18	271.05	119.69	0.40	-91.35	-32.82	0.00								
Call	27.00	7/19/2008	351.46	227.57	95.19	-4.32	-75.40	-27.45	0.00								
Call	28.00	7/19/2008	323.01	204.57	82.80	-6.07	-67.16	-24.61	0.00								

**Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock**

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																			
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	6/16/08 to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08	9/12/08 to 9/14/08	9/15/2008	Closing Price on 9/15/08**
Call	29.00	7/19/2008	295.56	182.87	72.30	-6.16	-58.29	-21.60	0.00										
Call	30.00	7/19/2008	267.15	160.61	61.77	-6.75	-50.29	-18.65	0.00										
Call	31.00	7/19/2008	240.04	140.01	52.58	-6.36	-42.56	-15.51	0.00										
Call	32.00	7/19/2008	213.80	120.53	44.64	-5.79	-35.11	-12.70	0.00										
Call	33.00	7/19/2008	188.16	101.92	37.53	-4.74	-28.43	-10.29	0.00										
Call	34.00	7/19/2008	165.52	86.44	31.78	-3.38	-22.99	-8.15	0.00										
Call	35.00	7/19/2008	143.58	72.08	26.68	-2.37	-18.24	-6.47	0.00										
Call	36.00	7/19/2008	124.27	59.75	22.13	-1.32	-14.01	-4.68	0.00										
Call	37.00	7/19/2008	106.61	49.46	18.62	-0.12	-10.01	-3.52	0.00										
Call	38.00	7/19/2008	90.83	40.51	15.50	0.21	-8.52	-2.69	0.00										
Call	39.00	7/19/2008	76.23	32.57	12.73	0.74	-6.85	-1.94	0.00										
Call	40.00	7/19/2008	63.11	26.02	10.19	0.25	-5.44	-1.75	0.00										
Call	41.00	7/19/2008	50.57	18.70	6.03	-1.64	-6.44	-3.33	0.00										
Call	42.00	7/19/2008	41.13	14.54	4.59	-1.47	-5.92	-3.05	0.00										
Call	43.00	7/19/2008	34.41	12.32	3.60	-1.34	-5.73	-2.91	0.00										
Call	44.00	7/19/2008	29.40	11.27	4.01	-0.58	-1.39	-0.85	0.00										
Call	45.00	7/19/2008	24.63	9.84	3.50	-0.50	-1.20	-0.73	0.00										
Call	46.00	7/19/2008	18.32	6.17	1.54	-0.22	-0.43	-0.29	0.00										
Call	47.00	7/19/2008	17.60	7.44	3.18	-0.43	-1.11	-0.66	0.00										
Call	48.00	7/19/2008	11.90	3.95	0.95	-0.13	-0.24	-0.17	0.00										
Call	49.00	7/19/2008	9.78	3.14	0.74	-0.10	-0.18	-0.13	0.00										
Call	50.00	7/19/2008	6.63	1.92	0.43	-0.05	-0.09	-0.07	0.00										
Call	55.00	7/19/2008	1.62	0.35	0.06	-0.01	-0.01	-0.01	0.00										
Call	60.00	7/19/2008	0.18	0.02	0.00	0.00	0.00	0.00	0.00										
Call	65.00	7/19/2008	0.15	0.02	0.00	0.00	0.00	0.00	0.00										
Call	70.00	7/19/2008	0.10	0.01	0.00	0.00	0.00	0.00	0.00										
Call	2.50	9/20/2008							1034.13	1077.03	1036.88	1096.23	790.25	305.75	401.07	142.55	115.09	0.00	2.00
Call	4.00	9/20/2008														22.78	6.68	0.00	0.00
Call	5.00	9/20/2008							916.56	958.61	919.13	977.30	678.15	213.51	225.09	40.42	28.53	0.00	0.00
Call	6.00	9/20/2008														23.31	15.23	0.00	1.50
Call	7.50	9/20/2008							765.07	806.69	767.51	824.94	531.22	96.01	84.77	1.99	0.63	0.00	0.00
Call	9.00	9/20/2008														0.50	0.11	0.00	0.00
Call	10.00	9/20/2008							652.52	691.96	654.56	707.23	442.77	99.87	97.10	10.89	7.01	0.00	0.00
Call	11.00	9/20/2008														8.02	4.98	0.00	0.00
Call	12.00	9/20/2008														5.98	3.58	0.00	0.00
Call	12.50	9/20/2008														2.13			
Call	13.00	9/20/2008							398.80	432.72	399.88	444.20	231.47	7.98	5.98	0.01	0.00	0.00	0.00
Call	14.00	9/20/2008							336.57	367.99	337.36	377.68	188.81	4.24	3.01	0.00	0.00	0.00	0.00
Call	15.00	9/20/2008							275.94	304.46	276.57	312.29	149.32	2.02	1.33	0.00	0.00	0.00	0.00
Call	16.00	9/20/2008							221.09	246.42	221.58	252.40	116.02	0.96	0.59	0.00	0.00	0.00	0.00
Call	17.00	9/20/2008							169.35	191.28	169.80	195.52	85.79	0.38	0.21	0.00	0.00	0.00	0.00
Call	18.00	9/20/2008							128.68	147.09	129.16	149.94	64.95	0.19	0.10	0.00	0.00	0.00	0.00
Call	19.00	9/20/2008							92.29	107.27	92.85	109.22	45.85	0.07	0.03	0.00	0.00	0.00	0.00
Call	20.00	9/20/2008							64.94	76.81	65.52	78.11	33.64	0.04	0.01	0.00	0.00	0.00	0.00
Call	21.00	9/20/2008							28.24	37.29	28.82	38.22	6.41	0.00	0.00	0.00	0.00	0.00	0.00
Call	22.00	9/20/2008							16.87	23.61	17.47	24.25	3.24	0.00	0.00	0.00	0.00	0.00	0.00
Call	23.00	9/20/2008							7.06	12.04	7.56	10.77	0.87	0.00	0.00	0.00	0.00	0.00	0.00

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																			
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	6/16/08								9/12/08		Closing Price on 9/15/08**
									to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08	to 9/14/08	9/15/2008	
Call	24.00	9/20/2008							4.71	7.53	4.39	6.45	0.40	0.00	0.00	0.00	0.00	0.00	0.00
Call	25.00	9/20/2008							4.97	8.03	4.93	7.10	0.54	0.00	0.00	0.00	0.00	0.00	0.00
Call	30.00	9/20/2008							0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Call	35.00	9/20/2008							0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Call	2.50	10/18/2008	1598.43	1428.39	1219.32	1034.60	841.68	954.76	1007.52	1050.28	1010.25	1069.39	764.67	284.31	403.73	161.95	138.59	0.00	5.00
Call	4.00	10/18/2008														103.01	85.08	0.00	3.00
Call	5.00	10/18/2008	1496.04	1327.01	1119.54	936.50	746.17	857.37	909.43	951.11	912.00	969.47	674.67	222.36	284.84	94.86	78.87	0.00	3.00
Call	6.00	10/18/2008														97.08	81.65	0.00	2.50
Call	7.50	10/18/2008	1379.79	1212.44	1005.52	823.24	634.69	743.17	794.21	834.64	796.46	851.36	572.29	167.06	209.94	69.00	56.77	0.00	0.00
Call	9.00	10/18/2008														54.74	44.50	0.00	0.00
Call	10.00	10/18/2008	1235.36	1070.39	866.47	685.24	500.96	605.89	656.11	693.86	658.15	708.73	455.18	112.26	116.25	20.54	15.16	0.00	1.50
Call	11.00	10/18/2008														16.28	11.83	0.00	0.00
Call	12.50	10/18/2008	1076.39	914.89	715.25	539.59	365.95	466.32	514.95	548.71	516.44	560.99	342.44	71.87	69.04	8.40	5.73	0.00	0.00
Call	14.00	10/18/2008							429.43	460.13	430.61	470.60	278.04	53.85	49.90	4.86	3.15	0.00	0.00
Call	15.00	10/18/2008	916.97	759.28	565.69	397.26	233.98	329.09	375.75	404.17	376.78	413.42	240.03	45.87	41.93	3.72	2.36	0.00	1.50
Call	16.00	10/18/2008							323.15	349.11	324.00	357.07	203.57	38.22	34.34	2.70	1.67	0.00	0.00
Call	17.50	10/18/2008	767.85	615.31	429.84	270.39	119.58	208.48	252.82	274.82	253.42	280.93	157.89	30.47	27.10	1.91	1.15	0.00	2.00
Call	19.00	10/18/2008							199.68	217.66	200.08	222.24	127.82	31.65	29.56	2.55	1.62	0.00	0.00
Call	20.00	10/18/2008	643.02	496.51	321.12	172.45	36.08	117.72	159.12	174.51	159.52	178.20	101.81	24.49	22.42	1.60	0.97	0.00	0.00
Call	21.00	10/18/2008							91.08	131.13	144.06	131.41	147.06	84.79	21.17	19.24	1.28	0.76	0.00
Call	22.50	10/18/2008	542.45	403.38	241.01	105.55	-14.52	58.82	96.66	106.39	97.08	108.69	65.63	19.63	17.87	1.22	0.73	0.00	0.00
Call	24.00	10/18/2008							60.74	-48.73	19.09	54.48	61.57	54.91	63.78	34.44	0.33	0.23	0.00
Call	25.00	10/18/2008	445.56	315.31	167.82	47.67	-54.73	9.07	42.70	48.43	43.05	49.96	27.35	0.21	0.14	0.00	0.00	0.00	0.00
Call	26.00	10/18/2008							37.38	-57.63	2.26	34.02	38.59	34.36	40.11	22.56	0.15	0.10	0.00
Call	27.00	10/18/2008	391.66	269.39	135.54	28.84	-59.34	-3.56	26.31	29.90	26.68	31.26	17.71	0.09	0.06	0.00	0.00	0.00	0.00
Call	28.00	10/18/2008							22.29	-57.99	-6.29	21.53	24.44	21.80	25.52	15.26	0.08	0.05	0.00
Call	29.00	10/18/2008							18.39	-55.03	-7.32	18.47	20.85	18.86	20.44	12.30	0.05	0.03	0.00
Call	30.00	10/18/2008	314.13	205.45	93.92	8.03	-60.11	-15.83	7.96	10.08	8.37	9.72	2.07	0.00	0.00	0.00	0.00	0.00	0.00
Call	31.00	10/18/2008	290.20	186.38	82.70	3.77	-56.85	-16.98	4.65	6.30	4.58	5.98	1.12	0.00	0.00	0.00	0.00	0.00	0.00
Call	32.00	10/18/2008	275.36	176.54	80.41	8.23	-46.16	-10.06	9.51	12.10	9.47	11.89	2.92	0.00	0.00	0.00	0.00	0.00	0.00
Call	33.00	10/18/2008	248.92	155.23	66.71	1.06	-48.00	-15.30	2.32	3.29	2.28	3.04	0.49	0.00	0.00	0.00	0.00	0.00	0.00
Call	34.00	10/18/2008	229.76	141.18	60.13	0.71	-43.33	-13.78	1.92	2.75	1.88	2.52	0.39	0.00	0.00	0.00	0.00	0.00	0.00
Call	35.00	10/18/2008	213.05	129.77	55.96	2.56	-38.09	-11.59	2.21	3.09	2.18	2.88	0.49	0.00	0.00	0.00	0.00	0.00	0.00
Call	36.00	10/18/2008	193.40	114.99	47.95	0.06	-35.68	-11.78	0.19	0.33	0.18	0.26	0.02	0.00	0.00	0.00	0.00	0.00	0.00
Call	37.00	10/18/2008	176.44	103.19	42.40	-0.35	-31.77	-10.29	0.12	0.22	0.11	0.17	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Call	38.00	10/18/2008	160.59	92.27	37.68	-0.22	-27.76	-8.85	0.01	0.02	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Call	39.00	10/18/2008	146.02	82.81	33.96	0.12	-24.47	-7.54	0.01	0.02	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Call	40.00	10/18/2008	133.51	75.34	31.70	1.97	-21.28	-6.27	0.06	0.11	0.05	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Call	41.00	10/18/2008	119.57	65.65	26.72	0.57	-18.46	-5.21	0.18	0.30	0.17	0.25	0.02	0.00	0.00	0.00	0.00	0.00	0.00
Call	42.00	10/18/2008	108.78	59.35	24.58	1.51	-15.25	-3.43	0.97	1.40	0.96	1.29	0.21	0.00	0.00	0.00	0.00	0.00	0.00
Call	43.00	10/18/2008	98.59	53.25	22.41	2.34	-13.15	-2.92	0.79	1.15	0.79	1.06	0.17	0.00	0.00	0.00	0.00	0.00	0.00
Call	44.00	10/18/2008	88.36	46.69	19.27	1.65	-12.24	-2.73	0.20	0.32	0.19	0.27	0.03	0.00	0.00	0.00	0.00	0.00	0.00
Call	45.00	10/18/2008	76.69	39.43	15.18	0.03	-11.16	-2.49	0.07	0.12	0.06	0.09	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Call	46.00	10/18/2008	69.99	35.74	14.38	0.95	-9.52	-1.97	0.06	0.11	0.06	0.08	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Call	47.00	10/18/2008	62.49	31.25	12.51	0.79	-8.41	-1.84	0.05	0.09	0.05	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Call	48.00	10/18/2008	55.68	27.50	11.06	0.90	-7.21	-1.21	0.04	0.07	0.04	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Call	49.00	10/18/2008	50.34	24.98	10.18	1.24	-6.18	-0.89	0.04	0.07	0.04	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																					
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	6/16/08										9/12/08		Closing Price on 9/15/08**
									to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08	9/14/08	9/15/2008			
Call	50.00	10/18/2008	45.13	22.14	9.33	1.07	-5.46	-1.06	0.04	0.08	0.04	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	55.00	10/18/2008	23.92	10.79	3.82	-0.79	-3.58	-1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	60.00	10/18/2008	13.12	5.83	1.91	-0.64	-3.30	-1.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	65.00	10/18/2008	6.24	2.38	0.43	-0.51	-2.85	-1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	70.00	10/18/2008	4.99	2.14	0.63	-0.10	-0.28	-0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	75.00	10/18/2008	4.46	2.94	0.93	-0.13	-0.44	-0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	80.00	10/18/2008	0.47	0.15	0.04	-0.01	-0.01	-0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	85.00	10/18/2008	0.32	0.10	0.02	0.00	-0.01	-0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	2.50	1/17/2009	1566.35	1397.02	1188.93	1005.12	813.24	925.89	978.46	1020.25	981.11	1038.82	741.92	276.69	421.29	186.58	163.07	0.00	0.00	7.50	
Call	4.00	1/17/2009													153.36	133.03	0.00	0.00	4.00		
Call	5.00	1/17/2009	1492.86	1324.46	1117.88	935.70	746.40	856.82	908.55	949.66	910.97	967.26	678.94	239.12	336.33	132.39	113.93	0.00	0.00	4.00	
Call	6.00	1/17/2009													116.35	99.88	0.00	0.00	4.50		
Call	7.50	1/17/2009	1397.04	1230.20	1026.14	846.59	656.42	764.54	815.80	854.92	818.07	871.27	600.21	200.20	266.63	95.08	81.10	0.00	0.00	0.00	
Call	9.00	1/17/2009													76.76	65.90	0.00	0.00	3.00		
Call	10.00	1/17/2009	1287.50	1123.30	919.57	740.46	558.15	662.35	712.29	748.74	714.30	763.54	515.24	162.22	202.22	62.54	52.48	0.00	0.00	4.00	
Call	11.00	1/17/2009													57.17	49.05	0.00	0.00	3.00		
Call	12.50	1/17/2009	1156.31	995.58	797.71	624.51	452.17	552.14	600.52	633.63	602.23	646.55	426.24	127.36	155.58	45.97	38.37	0.00	0.00	2.50	
Call	14.00	1/17/2009							531.96	562.72	533.45	574.33	373.07	108.42	129.83	36.57	30.19	0.00	0.00	3.00	
Call	15.00	1/17/2009	1020.62	864.30	673.20	507.23	345.00	440.01	486.46	515.52	487.81	526.24	338.69	96.71	115.08	31.70	26.22	0.00	0.00	1.50	
Call	16.00	1/17/2009							442.62	469.89	443.79	479.66	306.28	87.21	102.96	27.71	22.71	0.00	0.00	0.00	
Call	17.50	1/17/2009	885.95	734.69	552.09	394.78	244.07	333.18	377.31	401.77	378.36	410.26	258.75	74.02	84.58	21.07	16.52	0.00	0.00	0.00	
Call	19.00	1/17/2009							316.30	337.83	317.13	344.97	216.10	62.14	69.41	15.78	12.16	0.00	0.00	0.00	
Call	20.00	1/17/2009	757.14	612.07	439.25	292.28	154.76	237.10	278.44	297.97	279.15	304.42	189.38	54.49	57.57	9.90	7.38	0.00	0.00	0.00	
Call	21.00	1/17/2009							243.35	260.95	243.98	266.67	165.35	47.46	49.43	7.86	5.77	0.00	0.00	0.00	
Call	22.50	1/17/2009	640.24	502.28	341.13	205.87	82.84	157.62	195.64	210.39	196.13	215.19	133.38	39.50	40.76	5.92	4.27	0.00	0.00	0.00	
Call	24.00	1/17/2009							163.06	49.23	119.10	154.92	167.01	155.28	170.95	106.83	33.02	33.83	4.52	3.21	0.00
Call	25.00	1/17/2009	537.96	408.11	260.26	138.23	30.47	97.15	131.42	141.98	131.85	145.43	91.60	29.46	30.11	3.82	2.69	0.00	0.00	0.00	
Call	26.00	1/17/2009							117.34	15.86	79.12	111.82	120.78	112.07	123.79	78.63	26.08	26.37	3.15	2.19	0.00
Call	27.00	1/17/2009	467.32	344.75	208.61	97.97	2.60	62.48	93.46	100.99	93.64	103.73	66.17	22.15	22.15	2.42	1.65	0.00	0.00	0.00	
Call	28.00	1/17/2009	435.62	316.89	186.83	81.94	-7.09	49.13	78.37	84.72	78.49	87.07	56.18	19.15	18.84	1.90	1.28	0.00	0.00	0.00	
Call	29.00	1/17/2009	406.72	291.96	168.13	69.16	-14.16	38.92	66.46	71.74	66.59	73.83	48.88	18.52	18.34	1.87	1.26	0.00	0.00	0.00	
Call	30.00	1/17/2009	382.13	271.36	153.99	60.67	-17.53	32.09	57.90	62.29	57.83	64.16	43.72	17.94	17.83	1.84	1.24	0.00	0.00	0.00	
Call	31.00	1/17/2009	353.27	246.71	135.63	48.49	-23.20	23.10	47.24	50.90	47.30	52.53	36.37	15.21	14.98	1.42	0.94	0.00	0.00	0.00	
Call	32.00	1/17/2009	327.67	225.35	120.38	38.83	-27.42	15.62	38.00	40.96	37.98	42.26	29.07	12.12	11.62	0.96	0.62	0.00	0.00	0.00	
Call	33.00	1/17/2009	304.41	206.41	108.32	32.37	-28.68	11.18	31.87	34.32	31.99	35.56	25.04	11.43	12.08	1.05	0.69	0.00	0.00	0.00	
Call	34.00	1/17/2009	272.50	178.86	86.80	16.46	-39.77	-2.85	16.19	18.12	16.03	18.99	10.81	0.10	0.07	0.00	0.00	0.00	0.00	0.00	
Call	35.00	1/17/2009	254.64	165.27	80.46	15.66	-37.11	-4.12	13.45	15.00	13.08	15.86	9.30	0.08	0.06	0.00	0.00	0.00	0.00	0.00	
Call	36.00	1/17/2009	234.85	149.71	70.32	10.48	-36.84	-5.48	10.49	11.82	10.46	12.61	7.29	0.05	0.03	0.00	0.00	0.00	0.00	0.00	
Call	37.00	1/17/2009	219.65	138.86	65.51	10.75	-32.54	-3.82	10.59	11.71	10.59	12.32	6.28	0.04	0.03	0.00	0.00	0.00	0.00	0.00	
Call	38.00	1/17/2009	203.18	126.69	59.16	8.97	-30.76	-4.42	8.69	9.96	9.09	10.79	6.76	0.05	0.04	0.00	0.00	0.00	0.00	0.00	
Call	39.00	1/17/2009	184.66	112.41	50.46	5.03	-30.87	-6.98	4.77	5.94	4.71	5.83	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Call	40.00	1/17/2009	175.81	107.30	50.29	9.04	-23.66	-1.75	8.77	9.92	8.86	9.81	6.22	0.05	0.04	0.00	0.00	0.00	0.00	0.00	
Call	41.00	1/17/2009	162.65	98.80	46.84	9.54	-20.02	-0.06	9.39	11.24	9.34	11.25	3.67	0.02	0.01	0.00	0.00	0.00	0.00	0.00	
Call	42.00	1/17/2009	154.28	94.58	47.39	13.20	-13.18	4.61	12.96	15.25	12.93	15.37	5.43	0.05	0.03	0.00	0.00	0.00	0.00	0.00	
Call	43.00	1/17/2009	144.18	88.28	45.03	14.86	-9.37	6.91	14.50	16.95	14.48	17.12	6.24	0.07	0.05	0.00	0.00	0.00	0.00	0.00	
Call	44.00	1/17/2009	132.30	79.77	40.51	13.08	-8.70	6.05	12.74	14.95	12.72	15.07	5.42	0.05	0.04	0.00	0.00	0.00	0.00	0.00	
Call	45.00	1/17/2009	113.67	64.68	28.31	3.77	-16.27	-3.49	2.37	2.99	2.34	2.92	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																					
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	6/16/08										9/12/08		Closing Price on 9/15/08**
									to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08	9/14/08	9/15/2008			
Call	46.00	1/17/2009	100.44	55.44	22.80	0.68	-16.37	-5.02	0.43	0.60	0.42	0.55	0.10	0.00	0.00	0.00	0.00	0.00	0.00		
Call	47.00	1/17/2009	93.24	50.88	21.29	0.45	-15.76	-4.71	0.13	0.19	0.13	0.17	0.02	0.00	0.00	0.00	0.00	0.00	0.00		
Call	48.00	1/17/2009	82.32	44.16	17.39	0.24	-14.00	-3.81	0.14	0.20	0.13	0.18	0.03	0.00	0.00	0.00	0.00	0.00	0.00		
Call	50.00	1/17/2009	85.50	51.81	29.25	13.89	1.80	9.39	12.63	14.68	12.62	14.84	5.60	0.08	0.06	0.00	0.00	0.00	0.00		
Call	55.00	1/17/2009	44.20	21.83	8.53	-0.51	-8.36	-1.69	0.88	1.13	0.86	1.09	0.27	0.00	0.00	0.00	0.00	0.00	0.00		
Call	60.00	1/17/2009	30.67	15.72	6.13	-0.47	-5.93	-0.79	0.81	1.03	0.80	1.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00		
Call	65.00	1/17/2009	17.36	8.01	2.60	-0.09	-3.78	-1.69	0.08	0.11	0.08	0.10	0.02	0.00	0.00	0.00	0.00	0.00	0.00		
Call	70.00	1/17/2009	13.95	7.86	3.82	-0.40	-4.15	-1.22	0.71	0.89	0.70	0.87	0.24	0.00	0.00	0.00	0.00	0.00	0.00		
Call	75.00	1/17/2009	9.14	6.37	3.47	0.44	-3.39	-0.59	0.14	0.19	0.14	0.17	0.04	0.00	0.00	0.00	0.00	0.00	0.00		
Call	80.00	1/17/2009	9.34	5.63	2.83	-0.28	-2.66	-0.10	0.59	0.74	0.59	0.73	0.20	0.00	0.00	0.00	0.00	0.00	0.00		
Call	90.00	1/17/2009	6.72	5.16	2.89	0.63	-1.25	-0.04	0.60	0.75	0.60	0.73	0.21	0.00	0.00	0.00	0.00	0.00	0.00		
Call	100.00	1/17/2009	10.24	8.16	5.82	3.17	1.17	2.45	3.05	3.58	3.06	3.61	1.35	0.02	0.02	0.00	0.00	0.00	0.00		
Call	110.00	1/17/2009	0.23	0.09	0.02	0.00	-0.01	-0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Call	2.50	4/18/2009							985.23	1027.35	987.90	1046.06	746.84	278.47	427.46	191.31	167.56	0.00	6.50		
Call	4.00	4/18/2009														162.85	141.76	0.00	3.50		
Call	5.00	4/18/2009							912.49	953.29	914.91	970.81	683.95	245.22	353.15	144.15	124.87	0.00	4.50		
Call	6.00	4/18/2009														126.48	109.00	0.00	3.50		
Call	7.50	4/18/2009							827.66	866.45	829.95	882.86	613.19	211.54	287.03	105.72	90.66	0.00	4.00		
Call	9.00	4/18/2009														87.03	74.78	0.00	3.50		
Call	10.00	4/18/2009							736.10	772.33	738.15	787.31	538.90	180.28	234.55	79.41	67.50	0.00	3.00		
Call	11.00	4/18/2009														64.68	55.15	0.00	3.00		
Call	12.00	4/18/2009														56.41	47.98	0.00	3.00		
Call	13.00	4/18/2009							619.92	652.44	621.66	665.35	447.43	144.76	176.91	51.54	43.06	0.00	0.00		
Call	14.00	4/18/2009							580.59	611.70	582.20	623.88	416.71	133.94	162.25	46.06	38.47	0.00	0.00		
Call	15.00	4/18/2009							541.20	570.89	542.72	582.31	386.64	123.32	144.85	37.59	30.94	0.00	0.00		
Call	16.00	4/18/2009							503.04	531.25	504.48	541.95	357.87	114.16	133.78	34.63	28.25	0.00	0.00		
Call	17.00	4/18/2009							464.81	491.51	466.18	501.42	329.61	104.38	121.46	29.88	25.02	0.00	0.00		
Call	18.00	4/18/2009							427.90	453.01	429.21	462.21	302.10	96.15	108.53	23.76	19.63	0.00	0.00		
Call	19.00	4/18/2009							394.78	418.31	395.99	426.84	278.49	89.26	100.48	22.19	17.89	0.00	0.00		
Call	20.00	4/18/2009							360.20	382.14	361.36	389.92	254.35	82.06	93.69	22.26	17.67	0.00	2.00		
Call	25.00	4/18/2009							215.40	229.71	216.46	234.77	153.48	54.40	60.04	12.19	9.40	0.00	0.00		
Call	30.00	4/18/2009							121.50	129.64	122.54	133.22	90.18	37.72	39.71	6.89	5.17	0.00	0.00		
Call	35.00	4/18/2009							64.03	68.19	64.96	70.78	49.99	24.40	24.73	3.56	2.58	0.00	0.00		
Call	2.50	1/16/2010	1577.31	1408.08	1200.09	1016.36	824.54	936.97	989.44	1031.58	992.12	1050.02	751.81	284.26	446.39	205.90	180.83	0.00	15.50		
Call	5.00	1/16/2010	1504.51	1336.65	1130.75	949.17	760.50	871.18	923.02	963.54	925.48	981.12	695.89	256.88	386.00	168.18	146.46	0.00	8.50		
Call	7.50	1/16/2010	1429.97	1263.70	1056.89	875.77	689.72	798.01	849.19	887.76	851.52	904.34	634.80	227.22	322.98	129.86	111.55	0.00	8.00		
Call	10.00	1/16/2010	1339.24	1176.27	975.21	799.96	621.02	725.54	775.29	811.61	777.43	826.98	575.41	201.30	273.42	102.04	86.48	0.00	5.50		
Call	12.50	1/16/2010	1240.51	1081.63	887.49	718.39	547.89	648.04	696.01	729.84	697.96	743.85	513.30	177.00	233.47	84.13	69.40	0.00	7.50		
Call	15.00	1/16/2010	1145.75	991.50	804.50	641.95	479.77	575.54	621.71	652.86	623.50	665.51	455.99	153.67	194.81	64.38	52.65	0.00	5.50		
Call	17.50	1/16/2010	1043.79	894.56	715.14	559.89	406.43	497.52	541.58	569.92	543.22	581.15	395.62	130.86	164.96	52.43	44.34	0.00	3.00		
Call	20.00	1/16/2010	948.58	804.83	633.64	486.22	341.28	427.39	469.23	494.52	470.68	504.75	342.39	113.78	139.11	41.80	34.61	0.00	0.00		
Call	22.50	1/16/2010	857.37	719.51	556.90	417.82	282.60	363.51	402.93	425.32	404.29	434.32	293.95	98.79	117.65	31.97	26.87	0.00	3.50		
Call	25.00	1/16/2010	775.36	643.71	490.23	359.89	233.99	309.67	346.62	366.20	347.81	374.18	256.37	90.19	108.97	33.76	25.94	0.00	0.00		
Call	30.00	1/16/2010	624.70	506.24	371.70	259.59	151.51	216.54	248.39	263.29	249.60	269.42	187.94	70.44	82.21	22.28	17.40	0.00	0.00		
Call	35.00	1/16/2010	502.00	397.19	283.21	189.38	100.13	154.49	181.10	191.59	182.16	196.94	141.81	60.06	72.22	23.46	17.05	0.00	2.00		
Call	40.00	1/16/2010	389.95	298.73	204.57	128.41	55.41	100.42	122.14	129.53	123.34	133.69	100.46	44.38	53.64	16.79	13.49	0.00	2.50		
Call	45.00	1/16/2010	308.74	230.97	155.12	93.79	36.08	72.81	90.29	95.66	91.61	99.10	77.95	38.82	51.60	20.07	16.32	0.00	0.00		

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																			
Call/Put	Exercise Price	Expiration	On or Before		6/16/08										9/12/08 to		Closing Price on 9/15/08**		
			6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08		9/14/08	9/15/2008
Call	50.00	1/16/2010	243.31	177.32	117.16	68.90	23.12	52.33	65.91	69.54	66.99	72.07	57.76	32.02	51.79	27.49	22.73	0.00	1.50
Call	55.00	1/16/2010	189.36	134.85	88.54	51.18	15.42	38.46	48.89	51.31	49.80	53.53	45.72	28.57	50.11	28.89	23.98	0.00	0.00
Call	60.00	1/16/2010	144.74	99.87	63.86	35.14	7.49	25.60	34.11	35.70	34.79	37.90	31.76	20.11	20.36	3.48	2.62	0.00	0.00
Call	65.00	1/16/2010	114.29	77.76	49.65	28.64	7.91	21.45	28.10	29.24	28.49	30.53	26.43	18.43	18.55	3.15	2.36	0.00	0.00
Call	70.00	1/16/2010	105.10	75.48	53.63	35.90	20.70	32.22	37.15	38.38	37.36	39.68	33.49	14.48	14.50	2.28	1.69	0.00	0.00
Call	75.00	1/16/2010	70.63	46.78	30.65	19.12	7.30	15.48	18.88	19.87	19.17	20.81	16.52	13.77	13.85	2.20	1.63	0.00	0.00
Call	80.00	1/16/2010	54.51	35.97	22.97	12.45	3.20	10.50	13.43	14.10	13.41	14.62	11.91	10.29	9.73	1.37	1.00	0.00	0.00
Call	90.00	1/16/2010	40.76	29.22	21.90	15.57	8.78	12.96	14.60	15.17	14.59	15.64	11.14	8.01	7.86	1.07	0.77	0.00	0.00
Call	100.00	1/16/2010	22.92	16.01	10.92	6.04	1.16	4.13	5.52	6.29	5.52	6.38	2.67	0.08	0.06	0.00	0.00	0.00	0.00
Put	15.00	6/21/2008	8.29	8.29	8.29	8.29	-13.91	-2.66	0.00										
Put	17.50	6/21/2008	52.73	43.95	29.96	13.83	-21.99	-4.21	0.00										
Put	20.00	6/21/2008	76.79	63.69	41.24	20.72	-35.37	-6.78	0.00										
Put	21.00	6/21/2008						-8.47	0.00										
Put	22.50	6/21/2008	110.33	89.92	62.75	26.23	-56.96	-11.63	0.00										
Put	24.00	6/21/2008					28.38	-74.55	-15.99	0.00									
Put	25.00	6/21/2008	171.38	140.96	93.62	29.94	-88.82	-19.70	0.00										
Put	26.00	6/21/2008					26.91	-104.55	-24.43	0.00									
Put	27.00	6/21/2008	228.96	187.21	113.08	20.69	-124.77	-29.97	0.00										
Put	28.00	6/21/2008	278.20	229.62	138.98	31.45	-127.18	-35.73	0.00										
Put	29.00	6/21/2008	317.64	261.38	152.82	31.22	-140.34	-40.79	0.00										
Put	30.00	6/21/2008	353.68	289.23	162.17	28.37	-152.68	-47.12	0.00										
Put	31.00	6/21/2008	394.73	321.43	176.59	31.95	-149.60	-43.54	0.00										
Put	32.00	6/21/2008	427.75	345.14	183.03	30.84	-157.43	-47.22	0.00										
Put	33.00	6/21/2008	455.34	363.34	188.60	29.97	-160.01	-48.71	0.00										
Put	34.00	6/21/2008	482.10	380.16	193.32	29.31	-161.97	-49.86	0.00										
Put	35.00	6/21/2008	503.52	392.17	194.91	28.93	-162.41	-50.23	0.00										
Put	36.00	6/21/2008	500.29	380.72	197.49	28.59	-163.32	-50.79	0.00										
Put	37.00	6/21/2008	522.01	392.83	201.27	28.28	-164.67	-51.54	0.00										
Put	38.00	6/21/2008	538.55	401.33	204.02	28.06	-165.52	-52.03	0.00										
Put	39.00	6/21/2008	548.90	405.28	204.20	27.97	-165.49	-52.06	0.00										
Put	40.00	6/21/2008	565.22	411.06	204.35	27.88	-165.47	-52.08	0.00										
Put	41.00	6/21/2008	567.96	410.02	202.08	27.80	-164.60	-51.71	0.00										
Put	42.00	6/21/2008	586.28	423.07	213.60	27.57	-167.38	-53.17	0.00										
Put	43.00	6/21/2008	579.31	413.49	203.51	27.65	-165.02	-51.96	0.00										
Put	44.00	6/21/2008	583.00	414.03	203.63	27.58	-165.01	-51.99	0.00										
Put	45.00	6/21/2008	592.11	423.99	213.71	27.57	-167.39	-53.18	0.00										
Put	46.00	6/21/2008	594.39	424.22	213.73	27.57	-167.39	-53.18	0.00										
Put	47.00	6/21/2008	594.73	424.23	213.73	27.57	-167.39	-53.18	0.00										
Put	48.00	6/21/2008	594.92	424.24	213.74	27.57	-167.39	-53.18	0.00										
Put	49.00	6/21/2008	595.08	424.24	213.74	27.57	-167.39	-53.18	0.00										
Put	50.00	6/21/2008	595.06	424.24	213.74	27.57	-167.39	-53.18	0.00										
Put	55.00	6/21/2008	595.08	424.24	213.74	27.57	-167.39	-53.18	0.00										
Put	60.00	6/21/2008	595.03	424.23	213.73	27.57	-167.39	-53.18	0.00										
Put	65.00	6/21/2008	594.99	424.23	213.73	27.57	-167.39	-53.18	0.00										
Put	70.00	6/21/2008	594.96	424.22	213.73	27.57	-167.39	-53.18	0.00										
Put	2.50	7/19/2008	2.66	2.04	1.20	0.37	-0.85	-0.21	0.00										
Put	5.00	7/19/2008	2.36	1.90	1.22	0.48	-0.85	-0.18	0.00										

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																			
Call/Put	Exercise Price	Expiration	On or Before		6/16/08										9/12/08 to		Closing Price on 9/15/08**		
			6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08		9/14/08	9/15/2008
Put	7.50	7/19/2008	0.45	-0.20	-1.27	-2.50	-4.99	-1.21	0.00										
Put	10.00	7/19/2008	21.40	16.85	9.86	2.45	-8.83	-2.07	0.00										
Put	12.50	7/19/2008	26.26	19.98	12.68	4.64	-14.35	-3.16	0.00										
Put	15.00	7/19/2008	42.37	32.84	21.14	7.31	-21.67	-5.01	0.00										
Put	17.50	7/19/2008	62.89	48.98	31.42	10.98	-30.95	-7.30	0.00										
Put	20.00	7/19/2008	92.86	73.50	47.06	15.87	-43.16	-10.47	0.00										
Put	22.50	7/19/2008	134.69	107.24	67.53	20.90	-58.79	-14.75	0.00										
Put	24.00	7/19/2008				23.24	-69.80	-17.95	0.00										
Put	25.00	7/19/2008	189.73	152.16	93.49	26.38	-77.70	-20.37	0.00										
Put	26.00	7/19/2008				27.24	-86.30	-23.00	0.00										
Put	27.00	7/19/2008	239.90	192.86	114.83	28.93	-95.42	-25.88	0.00										
Put	28.00	7/19/2008	265.68	213.26	124.35	28.54	-104.29	-28.90	0.00										
Put	29.00	7/19/2008	290.86	232.59	132.19	26.71	-114.34	-32.09	0.00										
Put	30.00	7/19/2008	319.51	255.01	142.84	27.56	-124.71	-35.27	0.00										
Put	31.00	7/19/2008	342.02	270.84	146.87	22.47	-134.85	-38.50	0.00										
Put	32.00	7/19/2008	365.16	287.16	151.04	19.11	-143.18	-41.75	0.00										
Put	33.00	7/19/2008	398.09	312.95	165.85	26.32	-140.97	-44.34	0.00										
Put	34.00	7/19/2008	420.76	328.19	171.44	25.32	-146.20	-46.91	0.00										
Put	35.00	7/19/2008	443.52	343.66	176.89	24.02	-149.90	-49.06	0.00										
Put	36.00	7/19/2008	468.73	361.43	187.34	30.45	-145.83	-43.49	0.00										
Put	37.00	7/19/2008	486.64	371.76	191.07	30.22	-148.40	-44.57	0.00										
Put	38.00	7/19/2008	503.16	381.30	193.76	29.77	-147.26	-44.32	0.00										
Put	39.00	7/19/2008	517.60	388.81	197.36	29.36	-146.23	-44.10	0.00										
Put	40.00	7/19/2008	531.29	395.59	198.92	29.57	-154.00	-47.00	0.00										
Put	41.00	7/19/2008	539.29	397.93	199.63	29.00	-148.05	-44.96	0.00										
Put	42.00	7/19/2008	548.98	402.94	201.64	28.81	-148.49	-45.20	0.00										
Put	43.00	7/19/2008	560.19	406.97	203.96	28.90	-152.16	-46.58	0.00										
Put	44.00	7/19/2008	568.05	409.08	203.12	28.85	-154.29	-47.43	0.00										
Put	45.00	7/19/2008	571.43	408.98	204.06	28.62	-152.77	-46.93	0.00										
Put	46.00	7/19/2008	571.56	410.08	203.14	28.50	-153.04	-47.09	0.00										
Put	47.00	7/19/2008	574.78	411.17	203.20	28.40	-153.28	-47.23	0.00										
Put	48.00	7/19/2008	577.82	413.45	205.22	28.35	-154.34	-47.66	0.00										
Put	49.00	7/19/2008	581.05	415.16	206.27	28.26	-154.54	-47.77	0.00										
Put	50.00	7/19/2008	582.62	413.63	203.55	28.33	-157.43	-48.87	0.00										
Put	55.00	7/19/2008	584.68	416.22	206.48	28.02	-158.03	-49.23	0.00										
Put	60.00	7/19/2008	582.73	414.29	204.69	27.74	-157.60	-49.18	0.00										
Put	65.00	7/19/2008	578.82	413.29	205.54	27.51	-157.17	-49.10	0.00										
Put	70.00	7/19/2008	579.05	413.30	205.57	27.38	-157.47	-49.27	0.00										
Put	75.00	7/19/2008	577.69	411.78	204.07	27.27	-157.70	-49.40	0.00										
Put	80.00	7/19/2008	579.32	413.29	205.60	27.18	-157.89	-49.51	0.00										
Put	85.00	7/19/2008	579.40	413.27	205.60	27.10	-158.04	-49.60	0.00										
Put	90.00	7/19/2008	578.71	412.51	204.86	27.03	-158.17	-49.67	0.00										
Put	95.00	7/19/2008	578.74	412.48	204.86	26.97	-158.27	-49.74	0.00										
Put	2.50	9/20/2008							7.01	7.02	7.02	7.03	6.97	6.79	106.09	101.60	99.37	0.00	233.00
Put	4.00	9/20/2008													190.19	179.23	0.00	382.50	
Put	5.00	9/20/2008							106.98	107.41	107.10	107.68	104.17	91.91	292.31	219.60	202.78	0.00	482.50
Put	6.00	9/20/2008													234.66	213.61	0.00	580.00	

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																						
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/16/08 to												Closing Price on 9/15/08**						
				6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08		9/11/08	9/12/08 to 9/14/08	9/15/2008			
Put	7.50	9/20/2008							268.43	269.58	268.73	270.46	259.24	212.06	425.76	247.89	221.63	0.00	732.50			
Put	9.00	9/20/2008													249.19	222.04	0.00	879.00				
Put	10.00	9/20/2008							383.91	387.80	384.45	390.56	351.88	209.23	415.11	239.91	216.05	0.00	982.50			
Put	11.00	9/20/2008														242.56	217.88	0.00	1,080.00			
Put	12.00	9/20/2008														244.42	219.12	0.00	1,182.50			
Put	12.50	9/20/2008														25.55						
Put	13.00	9/20/2008							626.15	635.33	627.62	642.31	549.09	294.67	499.48	249.55	222.12	0.00	1,285.00			
Put	14.00	9/20/2008							687.38	698.99	689.15	708.06	590.92	299.50	503.45	249.57	222.12	0.00	1,380.00			
Put	15.00	9/20/2008							745.48	759.90	747.49	771.18	628.00	302.31	505.66	249.58	222.12	0.00	1,482.50			
Put	16.00	9/20/2008							801.68	819.18	803.89	832.76	662.72	304.09	507.00	249.58	222.12	0.00	1,580.00			
Put	17.00	9/20/2008							851.41	872.19	853.73	887.88	691.23	304.94	507.60	249.58	222.12	0.00	1,680.00			
Put	18.00	9/20/2008							894.23	918.40	896.61	936.10	714.10	305.34	507.87	249.58	222.12	0.00	1,782.50			
Put	19.00	9/20/2008							926.30	953.71	928.61	972.79	728.38	305.48	507.95	249.58	222.12	0.00	1,882.50			
Put	20.00	9/20/2008							953.59	983.97	955.83	1004.38	742.93	305.61	508.03	249.58	222.12	0.00	1,982.50			
Put	21.00	9/20/2008							973.64	1006.76	976.18	1028.62	752.93	305.66	508.06	249.58	222.12	0.00	2,080.00			
Put	22.00	9/20/2008							989.60	1024.81	991.91	1045.11	760.61	305.69	508.07	249.58	222.12	0.00	2,182.50			
Put	23.00	9/20/2008							1020.50	1057.17	1023.02	1077.41	787.91	305.75	508.10	249.58	222.12	0.00	2,282.50			
Put	24.00	9/20/2008							1024.16	1062.32	1026.94	1082.51	788.74	305.75	508.10	249.58	222.12	0.00	2,385.00			
Put	25.00	9/20/2008							1026.85	1065.67	1029.39	1085.77	789.20	305.75	508.10	249.58	222.12	0.00	2,480.00			
Put	30.00	9/20/2008							1026.30	1065.86	1028.92	1085.52	788.73	305.75	508.10	249.58	222.12	0.00	2,980.00			
Put	35.00	9/20/2008							1025.92	1065.69	1028.47	1085.16	788.37	305.75	508.10	249.58	222.12	0.00	3,482.50			
Put	2.50	10/18/2008	40.37	38.92	36.85	34.82	32.09	33.62	34.21	34.49	34.26	34.68	32.20	25.13	102.86	82.87	78.55	0.00	235.00			
Put	4.00	10/18/2008													134.59	125.58	0.00	385.00				
Put	5.00	10/18/2008	129.15	127.77	125.60	123.33	119.59	122.05	122.92	124.13	123.10	124.96	113.87	81.84	216.59	149.28	138.18	0.00	485.00			
Put	6.00	10/18/2008													156.51	144.15	0.00	582.50				
Put	7.50	10/18/2008	255.89	252.82	248.76	244.40	236.28	241.39	243.11	245.91	243.47	247.79	220.79	138.44	308.11	192.12	175.70	0.00	735.00			
Put	9.00	10/18/2008													206.01	187.47	0.00	880.00				
Put	10.00	10/18/2008	397.96	392.05	384.03	375.58	360.99	369.77	372.59	378.05	373.24	381.83	329.69	189.17	384.92	226.14	204.53	0.00	985.00			
Put	11.00	10/18/2008													230.71	208.16	0.00	1,080.00				
Put	12.50	10/18/2008	549.75	540.93	528.65	515.31	492.95	506.28	510.72	520.03	511.90	526.60	439.17	229.66	433.28	239.54	215.11	0.00	1,230.00			
Put	14.00	10/18/2008							595.10	607.35	596.57	615.92	502.49	249.30	454.73	243.96	218.40	0.00	1,382.50			
Put	15.00	10/18/2008	703.89	690.81	672.40	652.52	620.27	639.01	645.38	659.83	647.06	669.87	537.72	256.20	461.27	244.88	219.04	0.00	1,482.50			
Put	16.00	10/18/2008							698.41	715.24	700.30	726.70	574.44	264.75	470.05	246.24	220.00	0.00	1,582.50			
Put	17.50	10/18/2008	847.33	829.12	802.86	774.67	730.35	755.47	764.22	784.83	766.40	798.55	615.76	269.86	474.46	246.63	220.24	0.00	1,729.00			
Put	19.00	10/18/2008							825.94	850.42	828.32	865.91	654.46	276.99	481.13	247.45	220.79	0.00	1,880.00			
Put	20.00	10/18/2008	993.36	968.83	932.73	894.23	835.71	868.43	880.16	907.16	882.76	923.72	695.93	302.62	505.63	249.56	222.12	0.00	1,982.50			
Put	21.00	10/18/2008							897.51	910.58	940.01	913.40	957.44	711.07	303.54	506.38	249.57	222.12	0.00	2,079.00		
Put	22.50	10/18/2008	1087.86	1055.94	1007.88	956.76	882.24	923.72	939.05	971.42	941.69	990.11	728.70	304.37	507.05	249.58	222.12	0.00	2,229.00			
Put	24.00	10/18/2008							979.97	895.12	942.51	960.32	995.14	963.13	1015.33	739.97	304.74	507.34	249.58	222.12	0.00	2,385.00
Put	25.00	10/18/2008	1163.60	1122.89	1059.86	994.05	901.98	953.46	973.06	1009.26	975.89	1030.08	749.06	305.07	507.59	249.58	222.12	0.00	2,480.00			
Put	26.00	10/18/2008							1006.62	907.75	963.37	984.86	1021.89	987.35	1042.41	753.69	305.17	507.67	249.58	222.12	0.00	2,579.00
Put	27.00	10/18/2008	1222.96	1174.19	1097.54	1018.83	912.91	972.95	996.40	1034.24	999.01	1053.61	760.68	305.37	507.82	249.58	222.12	0.00	2,679.00			
Put	28.00	10/18/2008							1016.21	903.19	967.82	993.31	1031.96	996.06	1051.37	760.68	305.30	507.77	249.58	222.12	0.00	2,779.00
Put	29.00	10/18/2008							1023.61	904.14	972.73	1000.40	1039.53	1002.96	1058.99	765.41	305.42	507.86	249.58	222.12	0.00	2,879.00
Put	30.00	10/18/2008	1283.15	1220.82	1121.98	1023.48	896.61	969.81	999.57	1039.57	1002.90	1058.96	765.39	305.38	507.82	249.58	222.12	0.00	2,980.00			
Put	31.00	10/18/2008	1304.04	1236.82	1130.21	1025.17	893.35	970.47	1002.34	1042.41	1005.07	1061.85	765.36	305.33	507.78	249.58	222.12	0.00	3,079.00			
Put	32.00	10/18/2008	1322.55	1250.41	1135.88	1024.31	886.67	968.23	1002.27	1042.40	1005.00	1061.80	765.33	305.28	507.74	249.58	222.12	0.00	3,179.00			

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																				
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	6/16/08								9/12/08		Closing Price on 9/15/08**	
									to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08	9/14/08	9/15/2008		
Put	33.00	10/18/2008	1342.37	1265.14	1143.08	1025.38	883.16	968.47	1004.59	1044.78	1007.33	1064.14	767.69	305.34	507.79	249.58	222.12	0.00	3,279.00	
Put	34.00	10/18/2008	1362.09	1279.68	1150.45	1026.75	879.43	968.73	1006.93	1047.18	1009.68	1066.50	770.06	305.40	507.84	249.58	222.12	0.00	3,379.00	
Put	35.00	10/18/2008	1399.92	1312.25	1176.00	1046.11	894.09	986.79	1026.91	1065.98	1028.13	1085.33	787.43	305.75	508.10	249.58	222.12	0.00	3,485.00	
Put	36.00	10/18/2008	1380.92	1288.26	1145.18	1010.94	854.69	951.05	993.04	1032.43	997.17	1051.12	767.54	305.22	507.69	249.58	222.12	0.00	3,579.00	
Put	37.00	10/18/2008	1396.94	1299.15	1149.45	1010.44	851.11	948.46	992.05	1031.24	995.73	1049.98	765.12	305.04	507.54	249.58	222.12	0.00	3,679.00	
Put	38.00	10/18/2008	1424.19	1321.08	1165.01	1021.14	856.73	957.52	1002.80	1042.04	1006.67	1060.70	776.93	305.56	507.96	249.58	222.12	0.00	3,779.00	
Put	39.00	10/18/2008	1428.96	1321.02	1159.44	1012.13	845.91	949.09	995.95	1035.02	999.59	1053.66	769.80	305.23	507.70	249.58	222.12	0.00	3,879.00	
Put	40.00	10/18/2008	1444.76	1331.84	1165.20	1013.34	845.36	954.59	1002.55	1041.89	1006.42	1060.52	776.58	305.52	507.93	249.58	222.12	0.00	3,979.00	
Put	41.00	10/18/2008	1456.86	1339.68	1168.48	1013.68	843.97	942.32	993.60	1032.99	997.83	1051.48	769.69	305.17	507.64	249.58	222.12	0.00	4,079.00	
Put	42.00	10/18/2008	1459.98	1338.13	1162.27	1005.14	831.44	940.61	991.20	1030.62	995.42	1049.10	767.23	304.98	507.48	249.57	222.12	0.00	4,179.00	
Put	43.00	10/18/2008	1468.74	1342.39	1163.15	1003.70	833.49	942.64	991.20	1030.66	995.42	1049.13	767.17	304.94	507.44	249.57	222.12	0.00	4,279.00	
Put	44.00	10/18/2008	1495.04	1364.79	1182.15	1019.76	849.33	948.23	991.20	1030.69	995.41	1049.15	767.11	304.90	507.41	249.57	222.12	0.00	4,379.00	
Put	45.00	10/18/2008	1505.11	1371.68	1187.12	1023.08	848.87	950.06	994.30	1033.82	997.97	1052.45	767.06	304.86	507.38	249.57	222.12	0.00	4,479.00	
Put	46.00	10/18/2008	1512.97	1375.47	1187.43	1021.75	848.85	949.28	993.23	1032.78	997.08	1051.33	767.00	304.82	507.34	249.57	222.12	0.00	4,579.00	
Put	47.00	10/18/2008	1522.77	1381.47	1191.51	1024.20	848.99	950.84	995.60	1035.18	999.45	1053.72	769.34	304.97	507.47	249.57	222.12	0.00	4,679.00	
Put	48.00	10/18/2008	1524.00	1380.25	1188.39	1021.61	847.03	948.52	993.18	1032.79	997.02	1051.32	766.88	304.75	507.28	249.56	222.11	0.00	4,779.00	
Put	49.00	10/18/2008	1529.99	1383.77	1189.95	1021.61	845.47	947.92	993.15	1032.78	997.00	1051.31	766.83	304.71	507.24	249.56	222.11	0.00	4,879.00	
Put	50.00	10/18/2008	1538.76	1389.49	1192.69	1021.97	837.06	944.86	993.12	1032.77	996.96	1051.30	766.77	304.68	507.21	249.56	222.11	0.00	4,979.00	
Put	55.00	10/18/2008	1553.06	1394.60	1191.78	1018.38	836.43	942.49	990.00	1029.75	994.33	1048.08	766.46	304.50	507.05	249.55	222.11	0.00	5,479.00	
Put	60.00	10/18/2008	1548.33	1386.43	1181.70	1007.37	827.04	932.18	979.36	1019.18	983.83	1037.43	766.15	304.34	506.90	249.54	222.10	0.00	5,979.00	
Put	65.00	10/18/2008	1547.43	1384.92	1180.07	1007.22	825.33	931.45	979.30	1019.18	983.75	1037.41	765.83	304.18	506.75	249.53	222.09	0.00	6,479.00	
Put	70.00	10/18/2008	1539.26	1376.64	1171.96	999.06	817.26	923.36	971.31	1011.23	975.75	1029.45	757.64	303.01	505.67	249.45	222.04	0.00	6,979.00	
Put	75.00	10/18/2008	1548.12	1385.43	1180.93	1006.59	825.65	931.26	979.03	1018.99	983.46	1037.19	765.20	303.89	506.48	249.50	222.08	0.00	7,479.00	
Put	80.00	10/18/2008	1539.63	1376.92	1172.58	998.28	817.42	923.01	970.84	1010.82	975.25	1029.01	756.89	302.63	505.30	249.40	222.01	0.00	7,979.00	
Put	85.00	10/18/2008	1539.82	1377.10	1172.91	997.92	817.16	922.71	970.59	1010.59	974.99	1028.77	756.54	302.46	505.12	249.37	221.99	0.00	8,479.00	
Put	2.50	1/17/2009	58.04	56.87	55.16	53.46	51.11	52.43	52.92	53.67	53.01	54.14	47.64	29.69	94.11	70.09	65.73	0.00	236.50	
Put	4.00	1/17/2009													112.45	104.77	0.00	385.00		
Put	5.00	1/17/2009	137.72	135.96	133.49	130.88	126.94	129.59	130.45	132.44	130.67	133.68	115.99	69.55	188.55	132.62	122.22	0.00	480.00	
Put	6.00	1/17/2009													147.72	135.05	0.00	580.00		
Put	7.50	1/17/2009	238.49	234.61	229.46	223.62	214.58	220.21	221.94	225.87	222.33	228.34	193.43	109.33	266.18	177.59	162.23	0.00	730.00	
Put	9.00	1/17/2009													194.34	175.73	0.00	880.00		
Put	10.00	1/17/2009	355.48	348.82	339.58	330.19	314.90	324.09	327.03	333.55	327.71	337.72	280.06	150.69	335.30	212.90	192.35	0.00	982.50	
Put	11.00	1/17/2009													216.27	194.58	0.00	1,079.00		
Put	12.50	1/17/2009	480.27	470.20	455.74	440.82	417.57	431.28	435.91	445.72	436.94	451.98	366.12	183.69	365.10	211.68	191.63	0.00	1,232.50	
Put	14.00	1/17/2009							504.04	516.16	505.31	523.90	418.59	202.33	390.23	221.24	199.70	0.00	1,380.00	
Put	15.00	1/17/2009	611.55	597.05	576.22	554.46	521.48	540.33	546.90	560.70	548.34	569.41	450.52	212.36	402.90	225.58	203.30	0.00	1,482.50	
Put	16.00	1/17/2009							594.88	610.45	596.48	620.17	486.71	225.43	419.98	231.42	208.14	0.00	1,580.00	
Put	17.50	1/17/2009	747.31	727.64	698.78	668.78	624.38	649.44	658.44	676.82	660.30	688.16	532.19	239.80	437.17	236.53	212.28	0.00	1,730.00	
Put	19.00	1/17/2009							718.79	740.01	720.79	752.73	574.64	251.60	450.14	239.92	214.97	0.00	1,879.00	
Put	20.00	1/17/2009	873.85	847.90	809.54	769.80	712.43	744.49	756.28	779.43	758.44	793.25	600.90	257.63	456.62	241.44	216.16	0.00	1,980.00	
Put	21.00	1/17/2009							773.34	786.43	788.69	825.95	620.17	261.78	460.82	242.31	216.82	0.00	2,080.00	
Put	22.50	1/17/2009	990.44	957.46	907.80	856.75	785.06	825.21	840.37	868.27	842.80	884.18	658.28	275.69	476.65	245.82	219.51	0.00	2,235.00	
Put	24.00	1/17/2009							893.45	812.25	857.44	874.84	905.22	877.37	922.19	678.72	277.70	219.61	0.00	2,379.00
Put	25.00	1/17/2009	1090.90	1049.65	986.97	923.20	836.47	885.09	904.02	936.07	906.51	953.74	698.10	281.85	482.89	246.76	220.19	0.00	2,482.50	
Put	26.00	1/17/2009							939.03	846.37	898.68	919.25	952.90	922.14	971.33	708.19	285.90	220.73	0.00	2,579.00
Put	27.00	1/17/2009	1152.40	1103.94	1029.81	955.17	856.40	912.64	934.99	969.93	937.75	989.08	718.21	287.88	489.47	247.78	220.93	0.00	2,679.00	
Put	28.00	1/17/2009	1184.95	1132.69	1052.56	972.26	867.12	927.01	951.12	987.43	954.12	1007.43	728.42	289.89	491.57	248.06	221.12	0.00	2,780.00	

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																			
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/9/08	6/10/08	6/11/08	6/12/08	6/16/08								9/12/08		Closing Price on 9/15/08**	
								to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08	9/11/08	9/14/08	9/15/2008		
Put	29.00	1/17/2009	1225.02	1168.84	1082.46	996.52	885.54	949.25	975.03	1012.56	978.49	1032.94	746.91	304.25	506.89	249.56	222.11	0.00	2,879.00
Put	30.00	1/17/2009	1252.00	1191.75	1099.30	1007.69	891.58	959.16	986.74	1024.65	989.36	1045.76	756.04	304.81	507.35	249.57	222.12	0.00	2,985.00
Put	31.00	1/17/2009	1275.28	1210.85	1111.88	1014.76	892.79	964.50	993.82	1032.41	996.81	1051.38	755.70	304.69	507.25	249.57	222.12	0.00	3,079.00
Put	32.00	1/17/2009	1302.25	1233.62	1128.51	1025.94	898.25	973.16	1004.32	1043.61	1007.19	1062.73	762.60	305.06	507.55	249.58	222.12	0.00	3,179.00
Put	33.00	1/17/2009	1316.19	1243.30	1131.89	1023.96	891.52	970.29	1003.12	1042.79	1006.06	1061.92	762.21	304.97	507.48	249.57	222.12	0.00	3,279.00
Put	34.00	1/17/2009	1322.09	1244.80	1127.12	1013.67	876.37	959.64	994.12	1034.56	997.81	1053.65	761.83	304.88	507.40	249.57	222.12	0.00	3,379.00
Put	35.00	1/17/2009	1345.23	1263.63	1139.71	1021.12	877.44	964.25	1000.43	1040.85	1003.22	1060.08	763.90	304.96	507.46	249.57	222.12	0.00	3,479.00
Put	36.00	1/17/2009	1338.24	1252.18	1122.11	998.89	852.93	943.14	980.48	1021.30	983.99	1040.44	746.08	287.44	488.16	247.04	220.33	0.00	3,579.00
Put	37.00	1/17/2009	1375.01	1284.65	1148.86	1020.93	870.71	964.63	1003.83	1044.62	1007.02	1063.79	768.10	305.12	507.60	249.57	222.12	0.00	3,679.00
Put	38.00	1/17/2009	1367.44	1273.16	1131.86	999.49	846.55	941.86	982.77	1023.54	985.94	1042.68	747.20	286.87	487.39	246.79	220.13	0.00	3,779.00
Put	39.00	1/17/2009	1362.16	1263.36	1116.80	980.27	824.04	922.47	964.88	1005.62	968.03	1024.73	729.47	286.31	487.01	246.67	220.03	0.00	3,879.00
Put	40.00	1/17/2009	1434.09	1331.21	1179.69	1038.46	873.08	969.53	1012.73	1053.45	1015.87	1072.53	777.48	305.51	507.92	249.58	222.12	0.00	3,985.00
Put	41.00	1/17/2009	1404.22	1297.38	1141.22	996.98	834.57	938.34	982.75	1023.45	985.88	1042.51	747.66	302.87	505.61	249.48	222.07	0.00	4,090.00
Put	42.00	1/17/2009	1446.56	1335.42	1174.02	1026.26	861.66	956.90	1002.62	1043.30	1005.46	1062.40	766.22	304.78	507.30	249.56	222.11	0.00	4,179.00
Put	43.00	1/17/2009	1456.07	1340.99	1175.73	1025.42	857.90	954.92	1002.11	1042.78	1004.95	1061.85	765.85	304.70	507.23	249.56	222.11	0.00	4,279.00
Put	44.00	1/17/2009	1456.69	1337.58	1168.37	1015.49	845.67	944.10	991.98	1032.63	994.81	1051.68	755.86	303.64	506.29	249.51	222.09	0.00	4,379.00
Put	45.00	1/17/2009	1476.12	1353.12	1180.44	1024.99	853.58	953.00	996.27	1036.90	999.10	1055.94	760.29	304.07	506.67	249.53	222.10	0.00	4,479.00
Put	46.00	1/17/2009	1469.27	1342.92	1166.74	1008.05	838.66	936.90	986.42	1027.04	989.24	1046.06	750.57	302.83	505.54	249.46	222.05	0.00	4,579.00
Put	47.00	1/17/2009	1497.49	1367.70	1187.88	1028.32	857.43	956.60	1005.30	1045.90	1008.11	1064.90	769.57	304.87	507.36	249.56	222.11	0.00	4,679.00
Put	48.00	1/17/2009	1496.39	1363.81	1182.31	1020.02	849.04	948.28	991.73	1032.31	994.25	1051.37	754.57	303.22	505.89	249.48	222.06	0.00	4,779.00
Put	50.00	1/17/2009	1504.29	1365.58	1180.76	1015.48	839.89	941.95	986.98	1027.53	989.78	1046.49	751.62	302.70	505.40	249.44	222.04	0.00	4,980.00
Put	55.00	1/17/2009	1543.61	1392.25	1198.74	1027.84	850.66	953.76	999.61	1039.78	1002.57	1058.54	767.17	304.39	506.94	249.54	222.10	0.00	5,479.00
Put	60.00	1/17/2009	1541.62	1383.11	1187.54	1018.17	840.30	943.88	990.18	1030.59	992.94	1049.43	755.74	302.76	505.42	249.41	222.02	0.00	5,979.00
Put	65.00	1/17/2009	1524.45	1366.66	1168.99	999.63	821.96	925.47	971.88	1011.93	974.57	1030.65	738.96	284.87	484.29	245.19	218.78	0.00	6,479.00
Put	70.00	1/17/2009	1528.71	1368.00	1169.16	1000.55	823.08	926.51	975.98	1016.27	978.96	1034.95	743.75	300.28	502.97	249.09	221.79	0.00	6,979.00
Put	75.00	1/17/2009	1532.88	1376.36	1177.61	1007.63	829.52	933.36	981.59	1021.53	984.26	1040.16	749.44	301.12	503.77	249.18	221.85	0.00	7,479.00
Put	80.00	1/17/2009	1517.86	1361.95	1164.82	995.67	822.08	923.25	972.67	1012.86	975.64	1031.46	741.19	299.35	501.97	248.89	221.64	0.00	7,979.00
Put	90.00	1/17/2009	1532.36	1376.48	1178.18	1008.72	832.12	935.13	983.01	1023.10	985.75	1041.70	750.93	300.92	503.51	249.10	221.79	0.00	8,979.00
Put	100.00	1/17/2009	1529.93	1372.94	1173.66	1004.60	827.86	930.99	980.24	1020.23	982.97	1038.77	748.80	300.25	502.80	248.96	221.68	0.00	9,979.00
Put	110.00	1/17/2009	1522.48	1366.33	1168.82	1000.15	823.93	926.77	976.29	1016.17	979.23	1034.59	746.79	299.61	502.10	248.81	221.57	0.00	10,979.00
Put	2.50	4/18/2009							52.39	53.17	52.50	53.60	46.98	28.81	89.55	66.30	62.04	0.00	236.00
Put	4.00	4/18/2009													106.70	98.85	0.00	380.00	
Put	5.00	4/18/2009							127.33	129.52	127.58	130.80	111.88	65.39	180.94	128.29	118.61	0.00	480.00
Put	6.00	4/18/2009													147.14	135.03	0.00	579.00	
Put	7.50	4/18/2009							214.73	218.88	215.14	221.40	185.36	102.92	256.68	174.42	158.82	0.00	735.00
Put	9.00	4/18/2009													195.77	177.28	0.00	879.00	
Put	10.00	4/18/2009							310.78	317.45	311.45	321.58	264.01	139.31	316.47	204.74	184.26	0.00	979.00
Put	11.00	4/18/2009													218.82	196.82	0.00	1,079.00	
Put	12.00	4/18/2009													233.37	210.11	0.00	1,179.00	
Put	13.00	4/18/2009							422.62	433.01	423.67	439.45	350.88	170.27	341.14	199.12	180.56	0.00	1,279.00
Put	14.00	4/18/2009							462.54	474.33	463.73	481.61	381.59	181.49	357.56	206.13	186.60	0.00	1,379.00
Put	15.00	4/18/2009							505.44	518.67	506.74	526.78	415.01	195.94	398.03	237.99	213.60	0.00	1,479.00
Put	16.00	4/18/2009							541.25	556.00	542.70	564.97	441.38	202.45	386.64	217.75	196.51	0.00	1,579.00
Put	17.00	4/18/2009							579.50	595.80	581.05	605.64	469.62	211.72	399.17	222.39	200.43	0.00	1,679.00
Put	18.00	4/18/2009							618.03	635.92	619.72	646.61	498.29	221.62	411.86	226.93	204.23	0.00	1,779.00
Put	19.00	4/18/2009							650.46	669.93	652.24	681.56	520.80	226.85	417.95	228.77	205.73	0.00	1,879.00
Put	20.00	4/18/2009							685.50	706.63	687.36	718.96	545.65	233.80	426.30	231.44	207.94	0.00	1,979.00

Modified Exhibit 4
Inflation/Deflation for Exchange-Traded Options on Lehman Brothers Common Stock

Inflation/Deflation Per Option (One Hundred Shares of Common Stock Underlying Each Option)*																			
Call/Put	Exercise Price	Expiration	On or Before 6/6/08	6/16/08												9/12/08 to 9/15/2008	Closing Price on 9/15/08**		
				6/9/08	6/10/08	6/11/08	6/12/08	6/13/08	to 9/2/08	9/3/08	9/4/08	9/5/08	9/8/08	9/9/08	9/10/08			9/11/08	9/14/08
Put	25.00	4/18/2009							838.47	867.54	840.98	883.69	652.99	267.73	467.15	243.08	217.34	0.00	2,479.00
Put	30.00	4/18/2009							927.72	962.96	930.49	981.67	709.86	280.84	481.08	245.87	219.46	0.00	2,979.00
Put	35.00	4/18/2009							993.87	1033.66	997.41	1054.80	759.64	304.63	507.19	249.57	222.11	0.00	3,479.00
Put	2.50	1/16/2010	55.11	54.28	53.14	51.88	50.24	51.32	51.66	52.59	51.79	52.98	45.33	27.47	86.71	64.61	60.52	0.00	237.50
Put	5.00	1/16/2010	135.99	133.43	129.90	126.36	121.13	124.51	125.59	127.99	125.80	129.27	109.08	63.64	179.06	129.05	118.33	0.00	480.00
Put	7.50	1/16/2010	226.20	221.15	213.98	206.67	196.37	202.74	204.91	209.23	205.33	211.72	175.41	97.48	263.59	185.38	170.85	0.00	732.50
Put	10.00	1/16/2010	328.05	319.60	307.74	295.51	278.49	288.41	291.96	298.55	292.59	302.53	246.88	133.07	324.28	218.24	197.74	0.00	985.00
Put	12.50	1/16/2010	424.20	411.75	393.95	376.32	351.71	365.70	370.84	380.04	371.70	385.59	308.05	155.33	317.26	187.41	170.25	0.00	1,229.00
Put	15.00	1/16/2010	527.49	510.52	486.19	462.12	429.34	447.81	454.81	466.84	455.92	474.05	372.86	181.99	358.05	205.47	185.92	0.00	1,487.50
Put	17.50	1/16/2010	633.04	611.05	579.51	548.43	506.97	530.37	539.47	554.55	540.84	563.54	436.42	206.81	393.49	219.71	198.09	0.00	1,735.00
Put	20.00	1/16/2010	731.20	703.86	664.51	625.81	575.15	603.72	615.10	633.27	616.68	643.85	492.54	227.22	420.50	229.31	206.14	0.00	1,982.50
Put	22.50	1/16/2010	825.68	792.52	744.82	697.97	638.07	671.99	685.81	707.24	687.79	719.73	541.59	242.09	438.59	234.93	210.75	0.00	2,229.00
Put	25.00	1/16/2010	916.94	877.64	821.06	765.68	696.36	735.89	752.34	776.80	754.58	790.30	590.35	257.69	457.71	240.44	215.21	0.00	2,479.00
Put	30.00	1/16/2010	1065.53	1013.02	937.42	863.83	774.66	825.33	847.11	876.86	849.54	892.92	653.03	273.28	474.21	244.23	218.18	0.00	2,990.00
Put	35.00	1/16/2010	1178.49	1112.15	1016.77	925.55	819.11	881.45	908.74	942.67	911.28	960.98	693.38	281.29	482.17	245.74	219.32	0.00	3,479.00
Put	40.00	1/16/2010	1270.83	1190.60	1076.21	968.20	847.37	920.52	952.95	990.37	956.39	1011.68	723.03	287.84	488.94	246.98	220.26	0.00	3,985.00
Put	45.00	1/16/2010	1334.73	1241.07	1108.72	985.82	849.44	931.66	968.51	1007.71	972.37	1026.01	745.45	302.17	504.92	249.41	222.02	0.00	4,485.00
Put	50.00	1/16/2010	1330.46	1224.35	1076.47	942.22	797.89	887.27	928.05	965.32	933.47	982.10	726.48	298.32	501.15	248.94	221.70	0.00	4,979.00
Put	55.00	1/16/2010	1339.79	1221.87	1061.57	915.99	759.68	850.15	894.36	931.95	900.34	948.54	702.82	273.57	470.47	241.44	215.74	0.00	5,479.00
Put	60.00	1/16/2010	1358.68	1230.41	1060.11	907.12	748.10	841.75	887.48	924.87	892.96	941.52	694.06	267.89	462.61	238.69	213.44	0.00	5,979.00
Put	65.00	1/16/2010	1404.70	1267.56	1092.03	935.86	773.90	864.07	907.97	945.15	913.37	961.69	718.51	295.14	497.68	248.21	221.14	0.00	6,479.00
Put	70.00	1/16/2010	1390.17	1246.79	1066.54	909.00	745.19	835.87	875.97	912.96	881.44	929.33	678.18	259.61	450.70	234.09	209.53	0.00	6,979.00
Put	75.00	1/16/2010	1396.12	1244.36	1063.57	907.22	743.11	833.48	873.54	910.34	878.82	926.68	683.03	265.04	458.31	236.64	211.66	0.00	7,479.00
Put	80.00	1/16/2010	1387.11	1233.62	1054.24	898.33	735.71	825.37	868.97	905.59	874.21	921.83	679.41	257.58	447.16	232.41	208.06	0.00	7,979.00
Put	90.00	1/16/2010	1397.69	1249.41	1069.60	914.68	752.55	842.47	886.42	922.67	891.58	938.72	698.78	288.46	489.87	246.14	219.49	0.00	8,979.00
Put	100.00	1/16/2010	1384.53	1238.02	1058.94	905.06	744.27	833.54	877.27	913.18	882.35	929.06	691.59	285.94	486.76	245.19	218.70	0.00	9,979.00

** Closing price on September 12, 2008 is the mid-point of the closing bid price and closing ask price on September 12, 2008, where applicable.

* Blanks on any date or in any time period reflects that the Option did not exist on that date or in that time period.