UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re LEHMAN BROTHERS INC., Debtor.	Case No. 08-01420 (JMP) SIPA Rel. ECF Nos. 4963 and 4998

ORDER CONFIRMING THE TRUSTEE'S DETERMINATION OF CLAIMS RELATED TO SOFT DOLLAR COMMISSION CREDITS

Upon the Trustee's Motion For An Order Confirming The Trustee's Determination Of Claims Related To Soft Dollar Commission Credits[1] (the "Soft Dollar Motion") dated March 20, 2012 (ECF No. 4963) of James W. Giddens (the "Trustee"), as trustee for the liquidation of Lehman Brothers Inc. ("LBI"), seeking entry of an order confirming the Trustee's Determination denying customer status to claims based on soft dollar commission credit balances and expunging objections thereto, as more fully set forth in the Soft Dollar Motion, the Supplement To Trustee's Motion For An Order Confirming The Trustee's Determination Of Claims Related To Soft Dollar Commission Credits (the "Soft Dollar Supplement") dated March 29, 2012 (ECF No. 4998), the Memorandum of Law of the Securities Investor Protection Corporation in Support of Trustee's Motion for Order Confirming the Trustee's Determination of Claims Related to Soft Dollar Commission Credits dated April 17, 2012 (ECF No. 5030); and the Court having jurisdiction to consider the Soft Dollar Motion and the Soft Dollar Supplement and the relief requested therein in accordance with SIPA § 78eee(b)(4); and due and proper notice of the Soft Dollar Motion and the Soft Dollar

1. Capitalized terms not defined herein shall have the meaning ascribed to them in the Soft Dollar Motion.

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

Supplement having been provided in accordance with the Amended Case Management Order (ECF No. 3466); and it appearing that no other or further notice need be provided; and the Court having held a hearing on May 17, 2012; and based upon the factual findings and legal conclusions set forth in the Court's Memorandum Decision Confirming The Trustee's Determination of Claims Relating to Soft Dollar Commission Credits (the "Memorandum Decision") (ECF No. 5139); and sufficient cause appearing therefor, it is

ORDERED, that the Soft Dollar Motion and the Soft Dollar Supplement are granted in all respects; and it is further

ORDERED, that, in accordance with the Memorandum Decision, claims in this proceeding based on soft dollar commission credit balances are not customer claims within the meaning of SIPA; and it is further

ORDERED, that the Trustee's Determination that the claims for soft dollar commission credit balances listed on Schedule A attached hereto are not customer claims under SIPA are hereby confirmed; and it is further

ORDERED, that the objections corresponding thereto, identified on Schedule A, are hereby disallowed and expunged; and it is further

ORDERED, that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
July 16, 2012

s/ James M. Peck
HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE

SCHEDULE A

CLAIM NO.	CLAIMANT	OBJECTION ECF NO.
900001815	BERNSTEIN VALUE EQUITIES	4998 (Soft Dollar Supplement Ex. B)
900006124	BLACKROCK FINANCIAL MANAGEMENT INC.	2389
900002668 A: 900002669	THE BOSTON COMPANY ASSET MANAGEMENT, LLC	2111
900002671 D: 900002600	THE BOSTON COMPANY ASSET MANAGEMENT, LLC	2111
900005597 D: 900004339 A: 900005798	DUQUESNE CAPITAL MANAGEMENT, L.L.C.	3043
800001130	FAF ADVISORS, INC.	4964 (Stapleton Decl. Ex. E1)
900001539	FISHER INVESTMENTS	2069
900003218	GE ASSET MANAGEMENT INC.	2283
900005697	KENWOOD CAPITAL MANAGEMENT LLC	2385
900002733	LOS ANGELES CITY EMPLOYEES' RETIREMENT SYSTEM	4964 (Stapleton Decl. Ex. E2)
900007145	OPPENHEIMER CAPITAL INCOME FUND	2294
900007147	OPPENHEIMER EQUITY INCOME FUND	2296
900000002 A: 900007139	OPPENHEIMER MAIN STREET FUND	2434
900007146	OPPENHEIMER SMALL & MID CAP VALUE FUND	2295
900007144	OPPENHEIMER MAIN STREET FUND /VA	2293
900007142	OPPENHEIMER MAIN STREET OPPORTUNITY FUND	2291
900007141	OPPENHEIMER MAIN STREET SMALL CAP	2290
900000003 A: 900007140	OPPENHEIMER VALUE FUND	2475
900007143	PACIFIC SELECT MAIN STREET CORE PORTFOLIO	2292
900003389	RIVERSOURCE INVESTMENTS LLC	2386
900003390	RIVERSOURCE INVESTMENTS LLC	2384
900004583	SOUND ENERGY PARTNERS, INC.	2110
800000349 D: 800000562	WEINTRAUB CAPITAL MANAGEMENT, L.P.	2405