

**LBIE Creditor Portal**

**Creditors' Guidance Notes (Updated January 2011)**

**Lehman Brothers International (Europe) (in administration)**



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## 1. Purpose of the LBIE Creditor Portal

The Joint Administrators of Lehman Brothers International (Europe)(in administration) (“LBIE”) (company registration number 02538254) are seeking details of all unsecured claims from creditors as well as copies of contractual agreements or other relevant documentation e.g. valuation statements to support such a claim.

The purpose of the LBIE Creditor Portal is to provide a structured framework for all counterparties to submit details of their unsecured claims against the LBIE estate. The LBIE Creditor Portal enables you as a claimant to:

- Submit summary or detailed information relating to your claim.
- Confirm and/or amend the name and address of the primary contact for your organisation.
- Provide alternative contact details, including contacts for specific products or aspects of your relationships with LBIE.
- Attach documentary evidence to support your claim.
- Review and print a hard copy of your completed form (also known as a “Proof of Debt”).
- Attach a signed and scanned copy of your Proof of Debt as evidence of the legal submission of your claim.
- Print a confirmation page for your records.

The Proof of Debt generated by the LBIE Creditor Portal, once signed by you and sent to LBIE, will satisfy the statutory requirements for a Proof of Debt under the Insolvency Rules 1986. The additional information you are asked to provide will assist the Joint Administrators in assessing your claim.

No acknowledgement is given or implied as to the admissibility or validity of claims for dividend purposes and all rights with regard to the construction of claims, including, without limitation, the applicability of any netting or rights of set-off or the treatment of collateral are fully reserved.

Please refer to our website at [www.pwc.co.uk/eng/issues/lehman\\_updates.html](http://www.pwc.co.uk/eng/issues/lehman_updates.html) for further communication and/or updates from the Joint Administrators in respect of any claim submissions and the administration’s progress.

## 2. Essential information relating to the LBIE Creditor Portal

### A. Proof of Debt

The LBIE Creditor Portal provides a framework for the submission of your unsecured claims against LBIE. This generates a form known as a Proof of Debt. Assuming you properly complete all mandatory fields, once printed, signed by you and uploaded to the LBIE Creditor Portal, the form will satisfy the statutory requirements for a valid Proof of Debt under the Insolvency Rules 1986.

### B. Eligible claims

Only claims against LBIE should be submitted via the LBIE Creditor Portal. Please address all queries and / or submissions relating to other Lehman Brothers group companies in administration, in the United Kingdom to the address below, clearly stating the name of the legal entity it relates to: Joint Administrators, Plumtree Court, London EC4A 4HT.

### C. Counterparties

Access to the LBIE Creditor Portal has been provided to all known counterparties of LBIE other than those counterparties who are signatories to the Claims Resolution Agreement (the "CRA"). All counterparties who believe they are unsecured creditors are required to submit a claim except for signatories to the CRA who, in due course, will be provided with a bespoke Proof of Debt form which will be available via the Client Asset Portal.

You should only submit a claim if you believe that you are an unsecured creditor and have got evidence to support your claim.

### D. Agents

If you are an Agent acting on behalf of one more legal entities who had an underlying financial relationship with LBIE ("Principal(s)"), under Insolvency Law a separate Proof of Debt must be filed for each Principal that may have an unsecured claim against LBIE. It is mandatory that you disclose the nature of your Principal relationships to LBIE using the Creditor Information box in section 1 of the Summary Screen of the LBIE Creditor Portal. Additional guidance on how to do this is included in section 5 of these Guidance Notes.

If you do not already have access to the LBIE Creditor Portal to submit a Proof of Debt for each of your Principals using the specific log on details provided by the Joint Administrators for that Principal, please submit to the Joint Administrators as soon as possible for each Principal that you represent and are authorised to act for, information which will assist them in identifying such Principals including, where available, the full legal name, registered office address, registered company number, country of incorporation (or such equivalent information as might be of assistance to LBIE) and GAC code as provided by the Joint Administrators. This information can be sent by email to LBIE at unsecuredcreditors@lbia-eu.com. Please provide the information listed above and insert the word 'AGENT' in the subject of your email. The Joint Administrators will then provide you with the specific log-on details and passwords you require to file a Proof of Debt on behalf of each of your Principals using the LBIE Creditor Portal.

In some instances your Principal might have a direct relationship with LBIE (in addition to the agent relationship with you) and will therefore have received its own logon and password to file a Proof of Debt on the LBIE Creditor Portal. In such cases your Principal should file its own Proof of Debt for the parts of its claim that are independent of your relationship. You should file a Proof of Debt on behalf of that Principal for those elements of the Principal's claim transacted through your agent relationship and where you have the Principal's authority to do so. For the avoidance of doubt, you and your Principal should not file a Proof of Debt for the same transactions with LBIE. In the event you are aware that a Principal for which you act has another relationship with LBIE please provide details in the Creditor Information section of the LBIE Creditor Portal. Additional guidance on how to do this is included in section 5 of these Guidance Notes.

In the event that you consider that LBIE should now deal with you directly as a Principal in respect of the legal entities for whom you act as agent, i.e. where either (i) you have discharged any liability that LBIE may have to the third party Principal for which you act and have taken an assignment of their claims against LBIE, or (ii) you believe that LBIE is able to deal with you directly as a Principal in respect of a claim pursuant to a contractual arrangement between you and a third party, please provide details together with copies of relevant supporting documentation for LBIE's consideration as soon as possible to unsecuredcreditors@lbia-eu.com. For such claims that you may wish to assert against LBIE in your personal capacity as a Principal, please follow the instructions in the Principal section below.

### E. Principals

The Joint Administrators have provided all Principals with specific log on and password details to access the LBIE Creditor Portal. Please note that those log on details should only be used for the submission of a Proof of Debt that you, in your capacity as a Principal wish to file against LBIE. If you are a Principal and you have or had authorised Agent(s) acting on your behalf, please provide your Agents' name, telephone number, email address and postal address in the Creditor Information box in section 1 of the Summary Screen of the LBIE Creditor Portal. Additional guidance on how to do this is included in section 5 of these Guidance Notes.

## 2. Essential information relating to the LBIE Creditor Portal

### F. Representation of Authority to sign the Proof of Debt

You are required to confirm that you are acting on your own behalf or as a signatory authorised to sign the Proof of Debt on behalf of the creditor.

### G. Deadline

The statutory deadline for the submission of claims, also known as the “bar date”, is 31 December 2012. After this date no Proofs of Debt may be lodged as specified in the Notice of Intended Dividend issued to creditors dated 4 December 2009 and subsequently modified on 10 December 2010. This is subject to Rule 2.96(2) of the Insolvency Rules 1986 which provides that the Joint Administrators are not obliged to deal with Proofs of Debt lodged after the bar date and may only do so at their discretion.

### H. The Statutory Bar Date

Notwithstanding the statutory bar date possible extension, the Joint Administrators encourage all claimants to submit their Proof of Debt as early as possible so as to assist the assessment and processing of their claim.

### I. Claim Values

All balances owed by LBIE (otherwise known as creditor balances) must be entered into the LBIE Creditor Portal as a positive figure; all balances owed to LBIE (otherwise known as debtor balances) must be entered as a negative figure.

### J. Claim Valuation

If you do not have valuations or other definitive information on certain aspects of your claim, it is acceptable for you to include estimated figures. However, the basis of any estimates or assumptions must be explained in the comments fields within the LBIE Creditor Portal and/or supported by documents which you can upload to the LBIE Creditor Portal as attachments.

### K. Collateral

Creditors holding collateral must deduct either the actual realised value or the estimated value of collateral from their claims. Detailed guidance on how to do this is included within the relevant sections of these Guidance Notes.

### L. Cross-Entity Netting

No claims under any cross entity netting agreements should be submitted via the LBIE Creditor Portal. However, the existence of such agreements should be noted in “ 5: Statutory Requirements & General Claim Information”. The LBIE Creditor Portal therefore enables you to assert any right to set off debtor amounts against other legal entities.

### M. Cross-Product Netting

Claims falling under the various categories should be detailed separately notwithstanding any cross-product netting agreement with LBIE.

When completing section 2 you are required to include both debtor and creditor balances for each financial product category. Therefore the Subtotal Claim Relating to Financial Market Trading Agreements will represent the net creditor balance owed to you. Please note that your claim is incomplete if you do not provide both debtor and creditor balances.

Your overall net creditor balance will be adjusted by the set-off amount, being the total of any amounts due to LBIE from you, claimed once it is assessed and deemed to be valid. If you have already received confirmation of a valid right to set-off against a debtor amount, your overall creditor claim against LBIE should be reduced by an amount equal to the debtor amount. You should ensure that you represent the relevant debtor and creditor balances for your unsecured claim. The only debtor balances that can be excluded from the claim form are any that you have agreed and settled with LBIE.

The total of all debtor amounts should equal the Total Amount of Set-Off Claims under “ 5: Statutory Requirements & General Claim Information” and should also be detailed in the set-off section of your proof of debt.

## 2. Essential information relating to the LBIE Creditor Portal

### N. Trust Asset Shortfall Claims

You can submit your contingent unsecured claim arising out of Trust Assets using the Prime Brokerage section of the LBIE Creditor Portal. Please note that this element of your claim will, however, not be included in your total unsecured claim at this stage as it is a contingent claim and is therefore subject to change and is represented in the LBIE Creditor Portal for indicative purposes only. Detailed guidance on how to do this is set out in the relevant section of these Guidance Notes.

The contingent unsecured claim arising out of Trust Assets claims is subject to change. You may have received or be entitled to a return of certain Trust Assets held by LBIE. This will decrease any residual unsecured claim arising out of those Trust Assets which have not been returned. As soon as all Trust Asset claims have been reconciled, the Joint Administrators will be in a position to calculate the final amount of any remaining unsecured claim arising out of your Trust Assets and this amount will at that stage be confirmed as being part of your unsecured claim.

### O. Interest

Please note that, in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of Insolvency Rules 1986. In the event that your claim includes amounts in respect of interest then you should indicate the period to which the interest relates and the basis on which it has been calculated i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses.

### P. Currency

Claims can be input in any currency and must be input in full. For example, a claim of ten million, nine hundred and ninety nine pounds and sixty three pence must be entered as £10,000,999.63. However, all claims input into the LBIE Creditor Portal will be automatically converted to pounds sterling "GBP" for the purpose of determining the overall value of your claim against LBIE.

A table containing the appropriate exchange rates for the main transactional currencies is provided below. If you are converting your claim to GBP, exchange rates required for other currencies should be taken from the Bank of England website and are based on spot rates as at 15 September 2008.

	Exchange Rate	Pounds Sterling
US Dollar "USD"	1.79370	1
Euro "EUR"	1.26410	1
Swiss Franc "CHF"	2.01040	1
Japanese Yen "JPY"	190.56270	1

Please refer to the Bank of England website at <http://www.bankofengland.co.uk/mfsd/iadb/Rates.asp?TD=15&TM=Sep&TY=2008&into=GBP&POINT.x=8&POINT.y=16> for details of other rates not noted above. The transactional currency and rate used must be stated in the free text boxes within the relevant section of the LBIE Creditor Portal if other currencies are used.

## 2. Essential information relating to the LBIE Creditor Portal

### Q. Open Trading Positions

If your claim or any part of it relates to open trading positions (i.e. trading positions under trading agreements that have not yet been terminated) then, your claim is contingent until such time as the contract is terminated and the claim amount can be calculated with certainty. We therefore ask that you complete the relevant section of the LBIE Creditor Portal as set out in these Guidance Notes using a recognised valuation source at a relevant valuation date and also do one of the following:

- Submit a termination notice or such other notice as may be prescribed under the relevant trading agreement (e.g. default notice) and provide a claim amount calculated in accordance with the terms of the relevant trading agreement referencing the applicable termination date. If you choose to do this, you should attach a supporting valuation statement.
- Indicate that you wish your claim to be contingent by highlighting this in the free text box provided in the relevant section of the LBIE Creditor Portal. Please provide details of the valuation source and date you have used.

### R. Attaching documents

You are advised to upload relevant supporting documentation to assist LBIE in understanding and if required, reconciling your claim to LBIE's books and records. You can attach documents in any file format including Microsoft Word, Excel, PowerPoint, PDF and Access.

### S. Completing your Proof of Debt

A summary description for each screen of the LBIE Creditor Portal is provided in the subsequent sections of these Guidance Notes, together with guidance on how each screen should be completed.

Note: The lowest level of detail at which you submit via the LBIE Creditor Portal is at agreement or contract level. You cannot provide trade level information using the Creditor Portal therefore;

- Trades should be aggregated and submitted at the Master Agreement level based on the Master Agreement under which they were traded with LBIE.
- If you are making a claim for Failed Securities Trades, these can be aggregated by currency for multiple markets. If you only have one trade per currency, you will be required to submit a separate claim for that currency.

### T. Submitting your Proof of Debt

You must sign and provide your completed Proof of Debt to LBIE. The LBIE Creditor Portal enables you to print, sign and upload the signed copy of your Proof of Debt for LBIE. You must follow the instruction on the confirmation page which will guide you on how to do this. Note: please do not submit the 'draft' version of your Proof of Debt. There is a risk that the draft copy will not constitute a legally valid Proof of Debt submission and we will therefore require you to resubmit your final version.

### U. Contacting us

If you have any queries about your claim generally or regarding how to submit a claim, please contact us at [unsecuredcreditors@lbia-eu.com](mailto:unsecuredcreditors@lbia-eu.com).

## 3. How to Access the LBIE Creditor Portal

### A. Log into the Client Information Portal

The LBIE Creditor Portal can only be accessed via the Client Information Portal which grants you access to all Portals created by the Administration.

There are currently three Portals available to counterparties based on the nature of their relationships with LBIE, namely: (1) the Trust Asset Portal, (2) the Client Money Portal and (3) the LBIE Creditor Portal. Access to the "Client Information Portal" is via a single log-on and can only be accessed using the user name and password sent to the contact address previously notified to the Joint Administrators.

Note: The Client Information Portal requires a minimum Web browser of either Microsoft Internet Explorer 7 or higher or Mozilla Firefox 2.0 or higher. If you are not sure of the version of your browser, select Help in the menu bar of your browser and choose About.

Enter your username and password in the boxes highlighted below. After five unsuccessful attempts your account will be locked out for 10 minutes during which time you will not be permitted to login. Please contact [unsecuredcreditors@lbia-eu.com](mailto:unsecuredcreditors@lbia-eu.com) if you need your username or password reset or resent to you

You must read and understand the User Guide and the General Disclaimer and confirm that you are an Authorised User Representative of the relevant legal entity. You must indicate that you have done so by ticking the box

Select the Continue button to proceed to the next screen



## 3. How to Access the LBIE Creditor Portal

### B. Confirm your Primary Contact Details

The Client Information Portal is already pre-populated with the name and address of the main contact you have previously notified to the Joint Administrators or which they have made available for your organisation. In a number of cases where we do not have a specific contact name, this will simply state "Chief Legal Officer". Your primary contact should be an individual within your organisation who will receive formal communications from the Joint Administrators in relation to your claim.

On your first log on to the Client Information Portal, you are required to check that these contact details are correct and, if not, you should provide the details of the person you would like to act as the primary contact for your organisation, to include their name, postal address, telephone and email address. If you are a company, you must also provide your company registration number.

You will have the opportunity once logged into the LBIE Creditor Portal to provide contact details for persons responsible for specific products within your organisation. Specific guidance on how to do this is set out in the relevant product sections of these Guidance Notes.

On saving your changes, you will be directed to the main screen of the LBIE Creditor Portal in order to begin to submit your claim.

Lehman Brothers International (Europe) [In administration] Client Information Portal

PRICEWATERHOUSECOOPERS

Username: unsecuredUST\_110 Legal Entity Name: Legal Entity Name 110 Client Code: unSL110 Home | FAQ's | User Guide | Logout

**PLEASE REVIEW CONTACT DETAILS**

Client Code	unSL110
Entity Name	Legal Entity Name 110
Contact Title	Mr
Contact First Name	John
Contact Last Name	Smith
Telephone Number	0207 1234 567
Position/Authority	Chief Investment Officer
Number/Street	123
Street	Aldgate Square
Town/City	London Bridge
County/State	London
Post Code/ZIP	EC1A 3EQ
Country	United Kingdom
Email Address *	johns@lbi.co.uk

Please ensure that all fields are entered for the prime contact responsible for your relationship with LBIE (in administration).

Are you a regulated company?  Yes  No

If Yes, please enter your company registration number: 11111111

**Save Details**

AV Lomas, SA Pearson, DY Schwarzmann, HJA Jarvis and DA Howell were appointed as Joint Administrators of Lehman Brothers Limited, Lehman Brothers Holdings PLC, LB UK RE Holdings Limited, Lehman Brothers International (Europe), Noble Commercial Funding Limited, Storm Funding Limited, Lehman Brothers Europe Limited, Lehman Brothers UK Holdings Limited, LB SF LLC, LB UK Financing Ltd, Cherry Tree Mortgages Limited, Lehman Brothers Lease & Finance AG, L Limited, Maraca NP1 (No 1) Limited, Zestiva Limited, Lehman Commercial Mortgage conduit Limited, LB RE Financing No. 2 Limited, Lehman Brothers (FTG) Limited, Skon Street Holdings Limited and LB Holdings Intermediate 2 Limited to manage their affairs, business and property as agents without personal liability.

AV Lomas, SA Pearson, DY Schwarzmann, HJA Jarvis and DA Howell are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales.

Privacy Statement | Legal Notices

Review and amend your primary contact details and save your changes. Please complete this section to the fullest extent possible to enable us to contact you, if required

## 3. How to Access the LBIE Creditor Portal

### C. Access the LBIE Creditor Portal Welcome Screen

When you next log on to the Client Information Portal, you will be presented with the screen shown on the left of this page. You will have the opportunity to amend the details of your primary contact every time you log on to the Client Information Portal and to provide additional contact details within the LBIE Creditor Portal.

Follow the link to the [LBIE Creditor Portal](#) in order to access the welcome screen of the LBIE Creditor Portal. Please read the Unsecured Claims Disclaimer and the Legal Disclaimer. Once you have done this, select the Continue button to access the Summary Screen for the Proof of Debt form in order to begin to submit your claim.

Lehman Brothers International (Europe) (in administration) Client Information Portal

Username: unsecuredIWT\_110 Legal Entity Name: Legal Entity Name 110 Client Code: un01010

PLEASE REVIEW CONTACT DETAILS: last updated 07/07/2018 19:33:32

Client Code: un01010  
Entity name: Legal Entity Name 110  
Company Number: 8132967  
Contact Title: SA  
Contact First Name: John  
Contact Last Name: Adams  
Telephone Number: 0044 1234 567  
Role(s)/Authority: Chief Investment Officer  
Number/Street: 10  
Street: Abchurch Lane  
Town/City: London EC4A 3DF  
County/State: London  
Post Code/ZIP: EC4A 3DF  
Country: United Kingdom  
Email Address\*: john.adams@lbi.com

Please ensure that all fields are entered by the same contact relationship with LBIE (in administration).

[Change Details](#)

AV Lomas, SA Pezzani, DY Schwarzmann, NIA Jarvis and DA Howell were appointed as Joint Administrators of Lehman Brothers Limited, Lehman Brothers Holdings PLC, LB UK RE Holdings Limited, Lehman Brothers International (Europe), Stable Commercial Funding Limited, Storm Funding Limited, Lehman Brothers Europe Limited, Lehman Brothers UK Holdings Limited, LB SF No.1, LB UK Financing Ltd, Clarity Trust Mortgages Limited, Lehman Brothers Lease & Finance HQ, 1 Limited, Monaco NP, (No. 1) Limited, Zestree Limited, Lehman Commercial Mortgage Conduit Limited, LB RE Financing No. 2 Limited, Lehman Brothers (PTA) Limited, Bilton Street Holdings Limited and LB Holdings Intermediate 2 Limited to manage their affairs, business and property as agents without personal liability.

AV Lomas, SA Pezzani, DY Schwarzmann, NIA Jarvis and DA Howell are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales.

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If you do not need to amend your contact details, follow the link to the LBIE Creditor Portal in order to begin to submit your claim

[Link here to access LBIE Creditor Portal](#)

On subsequent log on, review and amend the contact details for your primary contact as appropriate

Select Continue to proceed to the Summary Screen for the LBIE Creditor Portal or Back to return to the previous screen

Lehman Brothers International (Europe) (in administration) Client Information Portal

Username: unsecuredIWT\_110 Legal Entity Name: Legal Entity Name 110 Client Code: un01010 [Guidance Notes](#) [Logout](#)

### WELCOME TO THE LBIE CREDITOR PORTAL

Welcome to the LBIE Creditor Portal. One of the objectives of the Joint Administrators is to ensure that potential pre-administration unsecured claims against LBIE are correctly submitted to the Joint Administrators. To facilitate this aim, we have created this portal, through which you can submit your unsecured claims. This portal also enables potential claimants to view the status of their claim. The information requested in this form satisfies the statutory requirements for a Proof of Debt as listed under Rule 2.72 of the Insolvency Rules 1986 and will also assist the Joint Administrators in assessing your claim.

As well as providing the requisite information via this portal, the Insolvency Rules 1986 also require claimants to provide an official Proof of Debt. To facilitate this, a copy of your completed claim generated by this portal must be printed off, signed and uploaded as an attachment. You are advised to retain the original signed copy of your Proof of Debt and the confirmation page you receive when you submit your claim via this Portal for your records.

This site has been designed to work with a single user name in a single internet browser window at any one time. Accessing this site with multiple user names or in multiple internet windows at the same time could result in an erroneous submission of claims. To avoid this, please ensure you access the site completely by clicking [here](#).

For any queries, please contact us at [unsecured@lbi.com](mailto:unsecured@lbi.com)

#### Guidance Notes

The [Guidance Notes](#) have been designed to provide step by step instructions on how to complete each section of the LBIE Creditor Portal.

You are advised to print and have a copy of the Guidance Notes to assist you with completing your claim. Please note that the Guidance Notes have been refreshed in August 2010 therefore please ensure you are using the most recent copy of the Notes provided herein. The Guidance notes are also available throughout the LBIE Creditor Portal by using the link at the top of this and each subsequent page.

[Continue](#) [Back](#)

AV Lomas, SA Pezzani, DY Schwarzmann, NIA Jarvis and DA Howell were appointed as Joint Administrators of Lehman Brothers Limited, Lehman Brothers Holdings PLC, LB UK RE Holdings Limited, Lehman Brothers International (Europe), Stable Commercial Funding Limited, Storm Funding Limited, Lehman Brothers Europe Limited, Lehman Brothers UK Holdings Limited, LB SF No.1, LB UK Financing Ltd, Clarity Trust Mortgages Limited, Lehman Brothers Lease & Finance HQ, 1 Limited, Monaco NP, (No. 1) Limited, Zestree Limited, Lehman Commercial Mortgage Conduit Limited, LB RE Financing No. 2 Limited, Lehman Brothers (PTA) Limited, Bilton Street Holdings Limited and LB Holdings Intermediate 2 Limited to manage their affairs, business and property as agents without personal liability.

AV Lomas, SA Pezzani, DY Schwarzmann, NIA Jarvis and DA Howell are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales.

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The Guidance Notes can be accessed from the top of every screen. It serves as a useful guide for completing the relevant sections of the Portal

Should you have any questions not answered by these Guidance Notes please contact us using the email address provided

## 4. LBIE Creditor Portal Summary Screen

The LBIE Creditor Portal is navigated using the screen which is set out on the right. It acts as the overall summary for your claim; you cannot enter details directly onto this screen. You should use the edit buttons to access the underlying sections and to provide details of your claim. On completing the detail sections, the total value of your submission for that section will be reflected on this Summary Screen. If you do not have a claim for any section, indicate this by using the tick boxes provided.

You can attach documents to support your claim either within the detailed screens for each section or by using the "document repository" button at the bottom right hand corner of this Summary Screen. It may take longer to process your claim if you do not provide the relevant documentary evidence, such as valuation statements, to support your claim.

You can also save, preview or view the status of your claim at any time by using the buttons at the bottom of the screen.

Below is a high level overview of each of the sections of the LBIE Creditor Portal.

### 1. Creditor Information

This section sets out the primary contact details for your organisation as populated from the main Client Information Portal. You cannot edit the contact details here, however, you can provide additional contact details using this section. You must also use this section to provide information regarding any assignment of your claim and/or to provide detail of any Agent/Principal relationship.

### 2. Claims Relating to Financial Market Trading Agreements

If you are a Financial Market Trading Counterparty, use this section to provide information regarding each financial product category comprising your claim and attach supporting documents such as Master Agreements, valuation statements and termination notices.

### 3. Claims Relating to Non-Financial Products

If you are an employee, a service provider or have a non-financial trading claim not covered elsewhere, submit your claim in this section. You can also attach documents to support your claim e.g. employment contracts and service contracts.

### 4. Unsecured Claims arising out of Trust Assets

Your contingent unsecured claim arising out of Trust Assets is displayed in this section for indicative purposes only. It will not be included in your total unsecured claim at this stage as it is contingent and subject to change. It is based on your submission in the Prime Brokerage section of the LBIE Creditor Portal.

### 5. Statutory Requirements and General Claim Statements

This section is mandatory and asks questions which either specifically address the statutory requirements for a Proof of Debt as listed in Rule 2.72 of the Insolvency Rules 1986 or relate to general information to assist LBIE in assessing your claim.

The screenshot displays the LBIE Creditor Portal Summary Screen. At the top, it shows the portal title and navigation links. The main content is divided into five sections:

- 1. Creditor Information:** Includes fields for Agent Name, Contact Name, GAC Code, and Registered Company. A red circle highlights the 'Add New Contact' button.
- 2. Claim relating to Financial Market Trading Agreements:** A table lists various agreement types (e.g., OTC Derivative, Security Financing) with checkboxes and 'Edit' buttons. Two red circles highlight the checkboxes and 'Edit' buttons.
- 3. Claim relating to Non-Financial Products:** A table lists claim types (e.g., Employee Claim, Service Provider) with checkboxes and 'Edit' buttons.
- 4. Unsecured Claims arising out of Trust Assets:** Shows a total value of GBP 11,000,000 and a contingent claim value of GBP 11,000,000.
- 5. Statutory Requirements & General Claims Information:** A series of checkboxes for legal declarations.

At the bottom of the screen, there are buttons for 'Save as Draft', 'Preview Claim', 'Submit Claim', and 'Back', along with a 'Document Repository' button. A red circle highlights these buttons. The status bar at the bottom indicates 'Status: In progress' and 'Last Saved Date: 18/10/2019 12:52:11'.

## 5. Section 1: Creditor Information and Assignments

This section allows you to provide LBIE with additional contact details for your entity. In addition, this section requires that you provide LBIE with the following information:

- Details regarding the assignment of your claim in cases where (i) you are an assignee i.e. have benefited from an assignment or (ii) an assignor i.e. have assigned your claim or are taking steps to assign it.

If you are the beneficiary of an assignment, you have assigned or you are in the process of assigning your claim, please complete the form below to provide us with the relevant details pertaining to the assignment and the name and the contact information for the assignee or assignor.

The boxes below can be used to provide additional Creditor contact information which may differ from the Primary contact.

## 5. Section 1: Creditor Information - Agent Principal relationships

This section allows you to provide LBIE with additional contact details for your entity. In addition, this section requires that you provide LBIE with the following information:

- Details where you are a Principal filing on your own behalf but who transacted with LBIE via an Agent.
- Details where you are an Agent for a third party Principal

In the box below, please provide details of the Principal for whom you are filing this Proof of Debt, including the name of the Legal entity, Registered Company number, country of incorporation, address etc. Similar information is required to be entered in the Agent box if you are a Principal filing on your own behalf but also transact with LBIE via an Agent (s) for other parts of your claim.

Please provide details of the Principal:

State of Principal (Legal Entity)	Country of Incorporation
Registered Company Number	Number/Street
SAC	Street
First Name	Town/City
Last Name	County/Town
Telephone	Postal Code/City
Postcode	Country
Street address	

Please enter N/A as Registered Company number if you are not a company and enter further details into free text box below.

If you are not a company please enter n/a in the Registered Company number field and provide further details of identification into free text box provided.

In the box below, please provide details of any Agent(s) who are authorised by you to file a Proof of Debt on your behalf for other parts of your claim.

Please provide details of your Agent(s). If you have more than one Agent, please use the text box below to provide details:

Registered Company Number	Country of Incorporation
SAC	Number/Street
First Name	Street
Last Name	Town/City
Telephone	County/Town
Postcode	Postal Code/City
Street address	Country

Please enter N/A as Registered Company number if you are not a company and enter further details into free text box below.

Please provide alternative contacts for your claim e.g. your Agent in the Creditor Contact Information box described on the previous page and use the attachments link at the bottom to upload the details for each of your Principals if required. Any additional explanations or evidence of Agent- Principal relationship can also be provided herein.

### 1. Creditor Information

Legal Entity Name: [Text Box] Add new contact

Primary Contact Last Name: [Text Box] Primary Contact First Name: [Text Box] Matthew

GAC Code: [Text Box] Does this claim form part of an assignment? No Edit

Registered Company Number: [Text Box] Does this claim form part of an Agent/Principal relationship? No Edit

Please indicate in the box below whether your claim forms part of an Agent/Principal relationship. You will be presented with two options- please select one which best describes your Agent/ Principal relationship for purposes of filing this part of your claim.

Please provide further explanation or evidence of all Agent/ Principal relationships, using the text and attachments sections below. You will be asked to provide additional contact information regarding Agents who may be filing Proof (s) of Debt on your behalf for other parts of your claim for which they are authorised to act.

### Agent/Principal Relationship

Does this claim form part of an Agent/Principal relationship?  Yes  No

If Yes, I am an Agent for a third party Principal filing on their behalf  I am a Principal filing on my own behalf but who also transacted with LBIE via an Agent(s) who may be filing on my behalf for other parts of my claim

Please provide any further evidence to support your Agent/Principal relationship in the text and attachments section if you feel this is necessary.

Please provide details of your Agent(s). If you have more than one Agent, please use the text box below to provide details:

Registered Company Number	Country of Incorporation
SAC	Number/Street
First Name	Street
Last Name	Town/City
Telephone	County/Town
Postcode	Postal Code/City
Street address	Country

Please enter N/A as Registered Company number if you are not a company and enter further details into free text box below.

Details of Agent/Principal Relationship: [Text Box]

Attachments: [Text Box]

Add Attachment

## 6. Section 2: Claim Relating to Financial Market Trading Agreements

If you are a Financial Market Trading Counterparty, you can provide details on each financial product comprising your claim and attach documents to support your claim. Here are a few key points to note:

1. In order to submit a claim relating to a financial market trading agreement, you must identify the product categories which define the nature of your trading relationship with LBIE from the list below and select the Edit button beside each one to provide additional details on each category. This will open a screen where you can provide the appropriate details in respect of your claim.
2. Claims will mainly be submitted by agreement and should be aggregated at agreement level based on the specific agreement under which they were traded with LBIE. In the case of claims for Failed Securities Trades, these will typically be aggregated by currency or by the market on which the trades failed.
3. If you do not attach supporting documents, it may take longer to assess your claim and we may ask you to provide further information to support your claim. You are advised to attach the relevant supporting documentation for your claim e.g. Master Agreements, valuation statements, trade level details for unsettled securities trades and termination notices for each Master Agreement to aid in understanding and, if required, reconciling the positions and valuation to LBIE's books and records.
4. You can submit your claim in any currency, however, it will automatically be converted to GBP using the appropriate rate as at 15 September 2008. See page 6 for a list of the key exchange rates and the link to the source for all other exchange rates.
5. The detailed form for each product category gives you the flexibility to:
  - submit a **single aggregated claim** across all Master Agreements for that product category; or
  - submit **individual claims** for each Master Agreement within each product category.
6. Claims for brokerage fees that are not part of a trading contract should not be entered in this section. Please use section 3.2: Service Provider Claims for these claims.
7. **Please include in each section, by product, any amounts which you consider may qualify for Client Money protection under the terms of the FSA's Client Money Rules.**

Please see the subsequent pages for guidance on how to complete the detailed section for each category.

**Claim Breakdown**

2. Claim relating to Financial Market Trading Agreements

Use this section to provide details if you believe you have a claim against LBIE relating to Financial Market Products. This section of your Financial Market Trading claim in 2.1-2.5 below should include any amounts which you consider may qualify for Client Money protection under the terms of the FSA's Client Money Rules.

Please use the Edit button to enter the details of your financial market trading claim

	Total Value of (GBP)
2.1 OTC Derivative Agreements	0.00
2.2 Security Financing Agreements	0.00
2.3 Prime Brokerage Agreements	0.00
2.4 Failed Securities Trades	0.00
2.5 Other Financial Products	0.00
<b>Subtotal Claim Relating to Financial Market Trading Agreements</b>	<b>0.00</b>

Positive value equates to a claim on the LBIE estate

Windows Internet Explorer

Any data entered for this section will be lost. Are you sure you want to continue?

Please tick if you do not have a claim for this section

Please untick if you have a claim relating to this claim category

Select the Tick-Box if you do not have a claim relating to this Financial Agreement Type. If you have previously entered data and you select this box, any data you have previously entered will be deleted

Click the Edit button on the Summary Screen to submit details for the corresponding Claim component

## 7. Section 2.1: Over-the-Counter (“OTC”) Derivative Agreements

### A. What type of Financial Market Trading relationships should be included in the OTC Derivatives Agreement section?

A claim or part of a claim submitted under this heading refers to over-the-counter derivative transactions (not exchange-traded) entered into between yourself and LBIE, for example: rate swaps, swap options, basis swaps, forward rate transactions, commodity swaps, commodity options, equity or equity index swaps, bond options, interest rate options, foreign exchange transactions, cap transactions, floor transactions, collar transactions, currency swap transactions, cross-currency rate swap transactions, currency options, credit protection transactions, credit swaps, credit default swaps, credit default options, total return swaps, credit spread transactions, or forward purchase or sale of a security, currency forwards, commodity or other financial instrument or interest, including any options with respect to any of these transactions.

OTC derivative positions should be aggregated and input in accordance with their respective ISDA Master Agreements. If you are making individual claims rather than a single aggregated claim, you may need to make a separate entry for each Long Form Confirmation.

The aggregation for each of the agreements or confirmation types is to be made in accordance with the detailed guidance provided in this document.

Some of the expected agreement types are as follows:

- 1987 Interest Rate and Currency Exchange Agreement - Multi Currency
- 1992 ISDA Master Agreement - Multi Currency, Cross Border
- 2002 ISDA Master Agreements
- French Derivatives Master Agreement (AFB)
- French Derivatives Master Agreement (FBF)
- German Derivatives Master Agreement (DRV)
- International Foreign Exchange Master Agreement
- Long Form Confirmation
- Representation and Warranty Letter (FX)
- Swiss Derivatives Master Agreement

If your agreement is not one of those listed above, select Unknown and insert details of the agreement type in the free text box at the bottom of the screen.

**Please include in your gross contractual OTC Derivative Agreement Claim any amounts which you consider may qualify for Client Money protection under the terms of the terms of the FSA's Client Money Rules.**

## 7. Section 2.1: OTC Derivative Agreements

### B. Overview of the screens in the OTC Derivatives Agreement section

This page provides an overview of how to access the detailed screens in order to submit a claim for OTC Derivatives. Specific guidance on how to complete the form is provided on subsequent pages.

**1.** If you have a claim relating to OTC Derivatives, select the Edit button on the Summary Screen to submit details for the claim. This will take you to the screen below

**2.** Select a contact for OTC Derivative Agreements. This can be the same as the primary contact but should be someone we can contact to discuss details of the OTC claim. Alternatively, use the Add New Contact button to provide new contact details.  
Note: You must select a contact name before you can add any further detail

**3.** Select this box to add a new agreement. This will take you to the screen below. You can add as many OTC Derivative Agreements as required by selecting the Add OTC Agreement box

**4.** Use the screen on the right to input your claim. See the subsequent pages for guidance on how to submit a single aggregated claim across all agreements or separate claims for each agreement

**5.** Attach relevant documents to support your claim, e.g. ISDA's valuation statements and termination notices.  
Note: You will not be able to attach a document until you have used the Save button

**6.** The Grand Total of OTC Claim (GBP) field is automatically populated based on input from the Total Agreement Claim (GBP) in the screen below and converted to GBP using the relevant rates as at 15 September 2008. Please refer to subsequent pages for further detail

**Claim Breakdown**

Positive value equates to a claim on the LBIE

**2. Claim relating to Financial Market Trading Agreements**

Use this section to provide details if you believe you have a claim against LBIE relating to Financial Market Products. Each section of your Financial Market Trading claim in 2.1-2.5 below should include any amounts which you consider may qualify for Client Money protection under the terms of the FSA's Client Money Rules.

Please use the Edit button to enter the details of your financial market trading claim.

Total Value of (GBP) 8,702.00

Please tick if you do not have a claim for the period 2008

Please tick if you have a claim relating to the claim

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**OTC Derivative Agreements**

Over-The-Counter (OTC) derivatives are bespoke trades between two parties, the value of which is derived from the price of some underlying instrument or index. The trading of derivatives between parties is often executed under over-the-counter contracts or Master Agreements. The mark-to-market value of an OTC Derivative transaction is the present value of the expected future cash flows, forecasted and then discounted using the rates and prices prevailing in the market at the time of valuation. Your gross contractual OTC Derivative Agreement claim submitted in this section should include any amounts which you consider may qualify for Client Money protection under the terms of the FSA's Client Money Rules.

Please select contact for this claim type: Howard Johnson Add New Contact

Agreement ID	Type of Agreement	Date of Agreement	Date of Agreement Termination	Valuation Date Specified	Termination CCY of Agreement	Total A Claim
123456	French Derivatives Master Agreement (FDP)	01/09/2008	11/09/2008	11/09/2008	USD	15618.00

Add OTC Agreement Grand Total of OTC Claim (GBP) 8,702.00

Attachments: Please add relevant documents here

**Lehman Brothers International (Europe) Limited**

**OTC Derivative Agreement**

Details:

Agreement ID: 123456 Total MTM Value of Trades: 10000.00

Type of Agreement: French Derivatives Master Agreement (FDP) Total Value of Collateral: 1000.00

Date of Agreement: 01/09/2008 Outstanding Derivative Cash Flows: 100.00

Date of Agreement Termination: 11/09/2008 Interest (Please explain below how interest has been calculated): 10.00

Legal Fees: 2000.00

Replacement Value: 2500.00

Other Expenses: 1000.00

Total Agreement Claim: 10,000.00

Total Agreement Claim (GBP): 8,702.00

Add Attachments



## 7. Section 2.1: OTC Derivative Agreements

### C. Definition of key fields in the OTC Derivatives Agreement section

#### 1. Total Mark-to-Market Value of Trades

Valuations shall be determined by the termination provisions governing the underlying contracts. For example, those contracts governed by Master Agreements may dictate that close-out values be arrived at through dealer poll, market quotation or loss methodologies. Valuations should be based on verifiable, fair value estimations. Additional comment on the method used for each of the agreements must be provided.

##### Note

- If the amount is due from LBIE based on derivative close-out values i.e. value of contracts which are in your favour, they must be represented by a positive value.
- If the amount is due to LBIE based on derivative close-out values i.e. value of contracts which are in LBIE's favour, they must be represented by a negative value.

#### 2. Total Value of Collateral

Derivative contracts may be transacted under so-called Master Agreements. In some cases these Master Agreements may include or be supplemented by so-called credit support annexes or other forms of collateral agreements. Under such agreements each derivative contract is valued, these valuations summed to arrive at a net value owed to/by the parties, and collateral is posted by the party with a net payable. Such collateral provisions can be subject to contractually defined thresholds, or unsecured amounts, over which variation margin is paid. In some instances, a trade specific margin may be specified, which may be defined as an upfront payment, an initial margin payment, or an independent amount. With claims due from/to LBIE, the value should be recorded as the net position of the derivative after taking into account any collateral.

##### Note

- If the cash collateral is posted to LBIE i.e. it represents the value of cash advanced to LBIE under derivative contracts subject to collateral agreements, it must be represented by a positive value.
- If the cash collateral is posted by LBIE i.e. it represents the value of cash advanced by LBIE under derivative contracts subject to collateral agreements, it must be represented by a negative value.
- If the cash relates to the repurchase cost of security collateral posted to LBIE i.e. where you had lodged securities under derivative-related collateral arrangements with LBIE, and purchased equivalent replacement securities in the market, this replacement cost should be denoted as a positive value.
- If the collateral relates to the realised proceeds from sale of collateral posted by LBIE i.e. where you had received securities under derivative-related collateral arrangements from LBIE, and sold such securities into the market and realised cash or equivalents. The proceeds arising from the sale of the collateral should be based on verifiable, fair value pricing. This cash value should be denoted as a negative value.

#### 3. Outstanding Derivative Cash flows

These include coupons, premiums, principal exchanges and other derivative-related cash flows that were due up to the point of contract termination but failed to settle.

#### 4. Interest

Please note that in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of these rules. In the event that your claim includes amounts in respect of interest then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

#### 5. Legal Fees and other Expenses

This relates to reasonable expenses incurred on the enforcement and notification of your contract and any credit support document to which LBIE is party and the submission of a termination notice, Proof of Debt and valuation statement.

## 7. Section 2.1: OTC Derivative Agreements

Refer to the "key definitions" on the previous page

### D. Making a single aggregated OTC Derivative Agreement claim

You can use this section to submit a single aggregated claim for all OTC Derivative Agreements under which you had traded with LBIE; this will make it easier and quicker for you to submit your claim.

However, if you decide to take this approach, you are advised to provide supporting documentation for each agreement making up the claim to aid in understanding and, if required, reconciling the positions and valuation to LBIE's books and records. In the absence of such information, it may take us longer to assess your claim and you may be asked for additional information in the future.

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### OTC Derivative Agreements

**Details:**

Agreement ID	Multiple	Total MTM Value of Trades	1,000,000.00	1
Type of Agreement	Other	Total Value of Collateral	1,500,000.00	2
Date of Agreement	09/07/1994	Outstanding Derivative Cash Flows	300,000.00	3
Date of Agreement Termination	16/07/2009	Interest (Please explain (below) how interest has been calculated)	0.00	4
Valuation Date Specified	16/07/2009	Legal Fees	0.00	5
Valuation Method Used	Other	Other Expenses	0.00	
Termination CCY of Agreement	USD	Total Agreement Claim	2,800,000.00	
Other useful information that will assist in the assessment of your claim. Where relevant, please provide details of any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and citing all relevant provisions)		Total Agreement Claim (GBP)	1,561,019.12	

Note: Attachments can only be added once the details above have been saved.

Attachments  
Please add relevant documents here

Save    Back    Add Attachment

Once completed, select the Save button. This enables you to add attachments to support this portion of your claim

When you have completed this screen, use the Back button to return to the previous screen where you can select the Add Other Agreement box to insert another claim

Provide any additional relevant information about the agreements e.g. valuation methods, currencies, etc

You cannot edit this field, it is a sum of all the input fields on this screen

You cannot edit this field, it is derived by converting the local currency to GBP

Use this link to add attachments to support this claim. We may require you to provide such information at a future date, if you do not provide it when submitting your claim.

## 7. Section 2.1: OTC Derivative Agreements

● Refer to the “key definitions” on the previous page

### E. Making multiple OTC Derivative Agreement claims

You can also use this section to input a claim for each specific OTC Derivative Agreement under which you had traded with LBIE. In this case, you would have to input a claim for each agreement and return to the previous screen to add a new agreement. This approach makes it easier for LBIE to reconcile your claim to LBIE's books and records.

You are still advised to provide supporting documentation for each agreement making up the claim to enable us to understand and reconcile the positions and valuation to LBIE's books and records.

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### OTC Derivative Agreements

**Details:**

Agreement ID: 12345    Total MTM Value of Trades: 1200000.00

Type of Agreement: 1992 ISDA MA - Multi-Currency Cross Border    Total Value of Collateral: 100000.00

Date of Agreement: 02/02/1999    Outstanding Derivative Cash Flows: 100000.00

Date of Agreement Termination: 12/05/2009    Interest (Please explain (below) how interest has been calculated): 0.00

Valuation Date Specified: 12/05/2009    Legal Fees: 0.00

Valuation Method Used: Replacement Value    Other Expenses: 0.00

Termination CCY of Agreement: USD    Total Agreement Claim: 400,000.00

Total Agreement Claim (GBP): 223,002.73

Other useful information that will assist in the assessment of your claim, Where relevant, please provide details of any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and citing all relevant provisions):

Master Agreement, termination notice and valuation statements attached.

Additional detail is held within the statements setting out our valuation methodology in further detail.

Note: Attachments can only be added once the details above have been saved.

Attachments:

File Name	Document Category	Description	Upload Date	Delete
Master Agreement - ISDA 1992.pdf	Master Agreement	Master Agreement for 1992 ISDA's	07/07/2010 20:00:39	✖
Termination Notices.pdf	Termination Notice	Termination Notices	07/07/2010 20:01:00	✖
Valuation Statement.xls	Valuation Statement	Valuation Statement	07/07/2010 20:01:23	✖

● You cannot edit this field, it is a sum of all the input fields on this screen

● You cannot edit this field, it is derived by converting the local currency to GBP

● Add attachments to support your claim

● Provide any additional relevant information about the agreements

● Once completed, select the Save button. This enables you to add attachments to support this portion of your claim. Use the back button to return to the previous screen

## 8. Section 2.2: Security Financing Agreements

### A. What type of Financial Market Trading relationships should be included in the Security Financing Agreements section?

Claims input in this section of the form refer to transactions in which a lending party has transferred to a borrowing party securities and/or financial instruments against the transfer of cash or other forms of collateral with a simultaneous agreement by the borrower to return to the lender equivalent securities on a fixed date or on demand against the return to the borrower of assets equivalent to the collateral.

Repo agreements for the purposes of this form would include:

- Global Master Repurchase Agreement (1995 version) - GMRA 1995
- Global Master Repurchase Agreement (2000 version) - GMRA 2000
- Master Repurchase Agreement (U.S.) - MRA
- German Master Agreement for Repurchase Transactions - DRW
- FBF Master Agreement for Repurchase Transactions (2007) – FBF

Stock loan agreements for the purposes of this form would include:

- Global Master Stock Lending Agreement (2000) - GMSLA
- Overseas Securities Lending Agreement (1995) - OSLA
- Master Equity and Fixed Interest Stock Lending Agreement (1997) - MEFSLA
- AFTI Master Agreement for Loans of Securities (1997) - AFTI

Transactions where LBIE had acted in the capacity as your prime broker and not as the counterparty pursuant to a Security Financing Agreement should not be detailed in this claims category, but rather in the “prime broker” section of the LBIE Creditor Portal (section 2.3).

**Please include in your gross contractual Financing Agreement Claim any amounts which you consider may qualify for Client Money protection under the terms of the terms of the FSA’s Client Money Rules.**

## 8. Section 2.2: Security Financing Agreements

### B. Overview of the screens in the Security Financing Agreements section

This page provides an overview of how to access the detailed screens in order to input a claim for Security Financing Agreements. Specific guidance on how to complete the form is provided on subsequent pages.

**1.** Select the Edit button on the Summary Screen to input the details of your claim. This will take you to the screen below

**2.** Select a contact for Financing Agreements. This can be the same as the primary contact but should be someone we can contact to discuss details of your Securities Financing claims. Alternatively, use the Add New Contact button to provide new contact details. Note: You must select a contact name before you can add any further detail

**3.** Select this box to add a new agreement. This will take you to the screen below. You can add as many Financing Agreements as required by selecting the Add Financing Agreements box

**4.** Use the screen on the right to input your claim. See the subsequent pages for guidance on how to input a single aggregated claim across all agreements or separate claims for each agreement

**5.** Attach relevant documents to support your claim e.g. GMRA's, valuation statements and termination notices. Note: You will not be able to attach a document until you have used the Save button

**6.** The Grand Total of Financing Agreements field is automatically populated based on input from the screen below and converted to GBP using the relevant rates as at 15 September 2008. Please refer to subsequent pages for further detail

**Note:** If you are making claims for each Master Agreement under which you have traded with LBIE, you must return to this screen and re-select the Add Financing Agreements box to add a claim for another agreement

## 8. Section 2.2: Security Financing Agreements

### C. Definition of some key fields in the Security Financing Agreement section

#### 1. Total Net Value of Trades e.g. Repo/Reverse Repo Agreements and Stock Borrow/Lending Agreements

Please enter the net value of all securities/cash trades and security/cash collateral and stock/cash margin lent or borrowed relating to the financing Master Agreement in the cash currency detailed within this agreement.

#### 2. Additional Cash Income (including Dividend and Coupon Income)

Please update the value of all cash proceeds payable/receivable against Borrow/Loan/Repo/Reverse Repo positions (long or short), as at the time of default that should be exchanged/settled as per the guidelines and terms of the financing Master Agreement in the cash currency detailed within this agreement.

#### 3. Fees and Rebates

Please note that in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration i.e. 15 September 2008. As such, any claims for fees, rebates or other additional amounts which relate to the period after the administration will be dealt with in accordance with the provision of the Insolvency Rules 1986.

#### 4. Interest accrued up to termination date

Please note that in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of Insolvency Rules 1986. In the event that your claim includes amounts in respect of interest then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

#### 5. Category of other elements within the agreement

Please enter the value of any Legal Fees, Expenses and/or Other Fees accrued during the default and claim process that under the guidelines and terms of the financing Master Agreement are payable by LBIE to the client in the cash currency detailed within this agreement.

## 8. Section 2.2: Security Financing Agreements

Refer to the "key definitions" on the previous page

### D. Making a single aggregated claim across all Security Financing Agreements

By following the instructions below, you can use this section to input a single aggregated claim for all Security Financing Agreements under which you had traded with LBIE; this will make it easier and quicker for you to input your claim. However, if you decide to take this approach, you are advised to provide supporting documentation for each agreement making up the claim to aid in understanding and, if required, reconciling the positions and valuation to LBIE's books and records. In the absence of such information, it may take us longer to assess your claim and you may be asked for additional information in the future.

Insert Multiple in this field

Select Other using the drop down box

Select the last end date across all the agreements using the calendar icon

Select the last termination date for all the agreements using the calendar icon

Select the last valuation date across all the agreements

Select Other

Select the currency you have used to value all the agreements and which you are using to make this claim

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### Financing Agreements

**Details:**

Agreement ID:  Additional Cash Income (including Dividend and Coupon Income):  2

Agreement Type:  Fees and Rebates:  3

Date of Agreement:  4

Date of Agreement Termination:  4

Valuation Date Specified:  4

Valuation Method Used:  5

Termination Currency:  5

Total Net Issue of Trades:  1

Total Agreement Claim:  5

Total Agreement Claim (GBP):  5

Other useful information that will assist in the assessment of your claim. Where relevant, please provide details of any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and citing all relevant provisions)

See attached for details of interest calculation and basis, along with agreements and valuation statement

Note: Attachments can only be added once the details above have been saved.

**Attachments:**

File Name	Document Category	Description	Upload Date	Delete
<a href="#">Valuation Statement.xls</a>	Valuation Statement	Valuation statements (1 in each tab)	07/07/2010 20:14:39	
<a href="#">Interest Calculation Dates and Methodology.xls</a>	Other	Details on interest	07/07/2010 20:15:40	

**Save** **Back** **Add Attachment**

You cannot edit this field, it is the sum of all the input fields on this screen

You cannot edit this field, it is derived by converting the local currency to GBP

Once your input is complete, select the Save button. This saves the document and enables you to add attachments to support this claim

If you have no further changes or attachments, use the Back button to return to the previous screen

Provide any additional relevant information about the claim, the underlying agreements, valuation methods used, currencies and any other relevant information

Use this link to add attachments to support this claim

## 8. Section 2.2: Security Financing Agreements

● Refer to the “key definitions” on the previous page

### E. Making individual claims for each Security Financing Agreement

You can also use this section to input a claim for each specific Financing Agreement under which you had traded with LBIE by following the guidance below. In this case, you would have to input a claim for each agreement and return to the previous screen to add a new agreement. This approach makes it easier for LBIE to reconcile your claim to LBIE’s books and records. You are still advised to provide supporting documentation for each agreement making up the claim to enable us to understand and reconcile the positions and valuation to LBIE’s books and records.

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### Financing Agreements

**Details:**

Agreement ID:     Additional Cash Income (including Dividend and Coupon Income):  **2**

Agreement Type:     Fees and Rebates:  **3**

Date of Agreement:  **4**    Interest Accrued up to Termination Date (Please explain (below) how interest has been calculated):  **4**

Date of Agreement Termination:  **5**    Value of 'Other Elements' Within the Agreement:

Valuation Date:  **5**    Category of 'Other Elements' Within the Agreement:  **5**

Valuation Method Used:     Total Agreement Claim:  **1**

Termination CCY of Agreement:     Total Agreement Claim (GBP):  **1**

Total Net Value of Trades:  **1**

Other useful information that will assist in the assessment of your claim. Where relevant, please provide details of any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and citing all relevant provisions):

See attached for details of interest calculation and basis, along with agreements and valuation statement:

Note: Attachments can only be added once the details above have been saved.

File Name	Document Category	Description	Upload Date	Delete
<a href="#">Valuation Statements.xls</a>	Valuation Statement	Valuation statements (1 in each tab)	07/07/2010 20:14:38	<input type="button" value="X"/>
<a href="#">Interest Calculation-Dates and methodology.xls</a>	Other	Details on interest	07/07/2010 20:15:46	<input type="button" value="X"/>

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England and Wales

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Insert the Master Agreement ID in this field

Select the relevant agreement type using the drop down box or select Unknown if not known

Select the date of the agreement using the calendar icon

Select the termination date for the agreement using the calendar icon

Select the valuation date for the agreement using the calendar icon

Select the method used to value the agreement from the drop down box. If not in the list, select Other and provide details using the free text box

Select the currency you have used to value the agreement and which you are using as the basis for this claim

Once your input is complete, select the Save button. This saves the document and enables you to add attachments to support this claim

If you have no further changes or attachments, use the Back button to return to the previous screen

Provide any additional relevant information about the claim, the underlying agreements, valuation methods used, currencies and any other relevant information

You cannot edit this field, it is the sum of all the input fields on this screen

You cannot edit this field, it is derived by converting the local currency to GBP

Use this link to add attachments to support this claim



## 9. Section 2.3: Prime Brokerage Agreements

### A. What type of Financial Market Trading relationships should be included in the Prime Brokerage Agreement section?

This section should include positions/transactions where you had appointed LBIE to act in the capacity of prime broker.

This should not include positions held under client cash and client asset agreements. In certain instances, you may have entered into OTC Derivatives (other than CFD transactions), exchange-traded derivatives, or other transactions giving rise to other balances/claims. These should not be included here but in the other relevant sections.

Positions/transactions that should be detailed include:

- Advances of cash financing by LBIE against securities or other forms of collateral held in your prime brokerage account;
- Lending of securities by LBIE against cash, securities or other forms of collateral held in your prime brokerage account;
- Securities where title is held by LBIE;
- Claims for cash balances;
- Claims in respect of assets that have been rehypothecated by LBIE (rehypothecated assets only); and
- Claims relating to Contracts for Differences (“CFD’s”) held under CFD Annex to PB agreement – CFD’s traded under ISDA should be included in Derivative Claim.

When summed together the positions/transactions could give rise to either a debit balance to your prime brokerage account (positive value or net amount owed to LBIE) or a credit balance (negative amount or net amount owed by LBIE).

If your claim or any part of it relates to open trading positions (i.e. trading positions under trading agreements that have not yet been terminated) then, your claim is contingent until such time as the contract is terminated and the claim amount can be calculated with certainty. We therefore ask that you complete the Prime Brokerage section as set out on the subsequent pages using a recognised valuation source at a relevant valuation date and also do one of the following:

- Submit a termination notice or such other notice as may be prescribed under the relevant trading agreement (e.g. default notice) and provide a claim amount calculated in accordance with the terms of the relevant trading agreement referencing the applicable termination date. If you choose to do this, you should attach a supporting valuation statement.
- Indicate that you wish your claim to be contingent by highlighting this in the free text box. Please provide details of the valuation source and date you have used.

**Please include in your gross contractual Prime Brokerage Claim any amounts which you consider may qualify for Client Money protection under the terms of the terms of the FSA’s Client Money Rules.**

## 9. Section 2.3: Prime Brokerage Agreements

### B. Overview of the screens in the Prime Brokerage Agreement section

This page provides an overview of how to access the detailed screens in order to make a claim relating to your Prime Brokerage relationship with LBIE. Specific guidance on how to complete the form is provided on subsequent pages.

**1.** Select the Edit button on the Summary Screen to input the details of your claim. This will take you to the screen below

**2.** Select a contact for Prime Brokerage Agreements., This can also be the same as the primary contact but should be someone we can contact to discuss details of your Prime Brokerage claims. Alternatively, use the Add New Contact button to provide new contact details. You must select a contact name before you can add any further detail

**3.** Select this box to add a Prime Brokerage Agreement. This will take you to the screen below. Note: If you are making a claim for each Master Agreement under which you have traded with LBIE, you must return to this screen and reselect the Add Prime Brokerage Agreements box to add a claim for another agreement

**4.** Use the document template to provide a detailed breakdown of your Prime Brokerage claim. Once you have completed the template, upload it to the LBIE Creditor Portal using the Add Attachment link on this page

**5.** Use the screen on the right to enter your claim. See the subsequent pages for guidance on how to make a single aggregated claim across all agreements or separate claims for each agreement

**6.** Attach relevant documents to support your claim e.g. IPBA's, valuation statements and termination notices. Note: You will not be able to attach a document until you have hit the Save button

**7.** The Grand Total fields are automatically populated based on input from the screen below and converted to GBP using the relevant rates as at 15 September 2008. Please refer to subsequent pages for further detail

## 9. Section 2.3: Prime Brokerage Agreements

### C. Definition of key fields in the Prime Brokerage Agreement section

#### Asset Positions

##### 1. Market value of claim re unsecured long asset positions (i.e. rehypothecated and title transfer positions)

These represent all assets over which the client does not have a proprietary claim (i.e. not under a charge, custody or pledge agreement). They comprise:

- Re-hypothecated Assets: These are securities (equities, bonds and physical certificates) of a client to which LBIE has a right of use and to which that right of use was applied as at 15 September 2008; and
- Title Assets: These are securities (equities, bonds and physical certificates) held under a title agreement with LBIE i.e. LBIE hold the title to these assets.

##### 2. Market value of short positions

This is the same as the short security close-out value and relates to positions sold that you did not own and have an obligation to deliver to LBIE.

##### 3. Short sales proceeds

These are amounts borrowed from LBIE by you. For queries relating to client money, please refer to: [http://www.pwc.co.uk/eng/issues/lehman\\_client\\_money\\_assets\\_151008.html](http://www.pwc.co.uk/eng/issues/lehman_client_money_assets_151008.html).

##### 4. Profit or Loss as a result of trades failing settlement

These are amount relating to the adjustment of failed trades (e.g. the adjustment of cash movements that occurred as a result of automatic settling within LBIE systems).

##### 5. Value of CFD positions

CFD denotes “contracts for difference” where you may go synthetically long or short on an underlying security. This field should include the gross value of the long and short CFD positions. For clarity:

- Long CFD close-out value: this is the net value of the long CFD position.
- Short CFD close-out value: is the net value of the short CFD position.
- Net CFD close-out value: summation of the net long and net short values.

##### 6. Margin balance

This should relate to any margin cash as per your records.

##### 7. Other cash positions

Other cash includes any other balances that appear on a custody cash account. These amounts would not have been segregated as Client Money. This includes adjustments for amounts where the liability is in relation to a financing agreement and the cash amount has been used in the close-out of any open repurchase agreements.

##### 8. Outstanding funding balance

Elements of position not funded by cash deposit or margin and not due to MTM movement.

## 9. Section 2.3: Prime Brokerage Agreements

### C. Definition of key fields in the Prime Brokerage Agreement section

**9. Interest:** Please note that in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of Insolvency Rules 1986. In the event that your claim includes amounts in respect of interest, then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

### 10. Category of other elements within the agreement

Please provide details of any other balances not included in the previous categories.

### Contingent Claim

#### 11. Contingent asset claim i.e. secured asset position

This field should represent the value of all secured assets held by LBIE to which you are legally entitled. These should be a sum of all of the following:

- Custody Long Positions: these are Positions held by LBIE under custody agreements and adjusted for assets which have already been returned to you;
- Charge Long Positions: these are positions held under charge agreements and adjusted for assets which have been returned to you. Rehypothecated assets are excluded from this section and should be included separately under "Unsecured claim long market value i.e. rehypothecated and title asset positions";
- Pledge/Collateral Positions: these are positions held under pledge agreements. The particular associated debt will need to be satisfied before the pledged asset is released. The positions should be adjusted to reflect any pledge assets that have been returned to you; and
- Post Administration Corporate Action Cash Receipts: this should represent cash receivable as a result of a corporate action applying to your long position.

## 9. Section 2.3: Prime Brokerage Agreements

Refer to the "key definitions" on the previous page

### D. Making a single aggregated claim for all Prime Brokerage Agreements

You can use this section to make a single aggregated claim for all Prime Brokerage Agreements under which you had traded with LBIE; this will make it easier and quicker for you to input your claim. However, if you decide to take this approach, you are advised to provide supporting documentation for each agreement making up the claim to aid in understanding and, if required, reconciling the positions and valuation to LBIE's books and records. In the absence of such information, it may take us longer to assess your claim and you may be asked for additional information in the future.

**Lehman Brothers International (Europe) (In administration) Client Information Portal** | PRICEWATERHOUSECOOPERS

Person Name: unsecuredUAT\_110 | Legal Entity Name: Legal Entity Name 110 | Client Code: uat0110 | Home | FAQ's | Guidance Notes | Logout

### Prime Brokerage Agreements

**Details**

Agreement ID:  Profit or Loss as a result of trades falling settlement:  **4**

Type of Agreement:  Value of CFD positions:  **5**

Date of Agreement:  What is your margin balance?:  **6**

Date of Agreement Termination:  Other Cash Position:  **7**

Valuation Date:  What was your outstanding funding balance?:  **8**

CCY of Valuation:  Interest (Please explain (below) how interest has been calculated):  **9**

Claim Based on Trade Date or Settlement Date:  Value of 'Other Elements' within the Agreement:  **10**

**Asset Positions**

What is your market value claim re unsecured long asset positions (i.e. rehypothecated and title transfer positions)?  **1**

What is the market value of your short positions?  **2**

What are your short sale proceeds?  **3**

Category of 'Other Elements' within the Agreement:  **11**

Total Prime Brokerage Unsecured Claim:  **11**

Total Prime Brokerage Unsecured Claim (GBP):  **11**

**Contingent Claim**

What is your contingent asset claim? i.e. Secured asset position:  **11**

What is your contingent asset claim? i.e. Secured asset position (GBP):  **11**

Other useful information that will assist in the assessment of your claim. Where relevant, please provide details of any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and citing all relevant provisions)

Note: Attachments can only be added once the details above have been saved.

Save Back Add Attachments

File Name	Document Category	Description	Upload Date	Delete
Master Agreement 1.pdf	Master Agreement	Master Agreement IP&A 2004	07/07/2010 20:28:19	X
Master Agreement 2.pdf	Master Agreement			X
Valuation				X

Use this link to add attachments to support this claim

Once your input is complete, select the Save button. This saves the document and enables you to add attachments to support this claim

If you have no further changes or attachments, use the Back button to return to the previous screen

Provide any additional relevant information about the claim, the underlying agreements, valuation methods used, currencies and any other relevant information

## 9. Section 2.3: Prime Brokerage Agreements

Refer to the "key definitions" on pages 26 and 27

### E. Making individual claims for each Prime Brokerage Agreement

You can also use this section to input a claim for each specific Prime Brokerage Agreement under which you had traded with LBIE by following the guidance below. In this case, you would have to input a claim for each agreement and return to the previous screen to add a new agreement. This approach makes it easier for LBIE to reconcile your claim to LBIE's books and records. You are still advised to provide supporting documentation for each agreement making up the claim to enable us to understand and reconcile the positions and valuation to LBIE's books and records.

The screenshot shows the 'Prime Brokerage Agreements' form in the Lehman Brothers International (Europe) Client Information Portal. The form is divided into several sections: 'Details', 'Asset Positions', and 'Contingent Claims'. Each section contains various input fields for agreement details, valuation, and asset positions. The form is annotated with numbered callouts (1-11) and text boxes providing instructions for each field.

**Callouts and Instructions:**

- 1:** Select the valuation date for the agreement using the calendar icon.
- 2:** Select the currency used to value this agreement and which is being used as the basis for this claim.
- 3:** Insert whether your claim has been valued at trade or settlement date.
- 4:** Insert the Master Agreement ID in this field.
- 5:** Select the relevant agreement type using the drop down box or select Unknown if not known.
- 6:** Select the date of the agreement using the calendar icon.
- 7:** Select the termination date for the agreement using the calendar icon.
- 8:** Select the valuation date for the agreement using the calendar icon.
- 9:** Select the currency used to value this agreement and which is being used as the basis for this claim.
- 10:** You cannot edit this field, it is the sum of all the input fields on this screen.
- 11:** You cannot edit this field, it is derived by converting the local currency to GBP.

**Form Fields and Values:**

- Agreement ID: 1234355
- Type of Agreement: International Prime Brokerage Agreement (IPBA)
- Date of Agreement: 09/06/2004
- Date of Agreement Termination: 27/01/2009
- Valuation Date: 27/01/2009
- CCY of Valuation: USD
- Claim Based on Trade Date or Settlement Date: Claim Based on Trade Date
- Asset Positions:
  - What is your market value claim re unsecured long asset positions (i.e. collateralized and sale transfer positions)? 1,000,000.00
  - What is the market value of your short positions? -1,000,000.00
  - What are your short sale proceeds? 350,000.00
- Contingent Claims:
  - What is your contingent asset claim? i.e. Secured asset position: 20,000,000.00
  - What is your contingent asset claim? i.e. Secured asset position (GBP): 11,180,136.09
- Other useful information: (Text area for interest earned details)
- Buttons: Save, Back, Add Attachment

**Additional Instructions:**

- Once your input is complete, select the Save button. This saves the document and enables you to add attachments to support this claim.
- If you have no further changes or attachments, use the Back button to return to the previous screen.
- Provide any additional relevant information about the claim, the underlying agreements, valuation methods used, currencies and any other relevant information.
- Use this link to add attachments to support this claim.

## 10. Section 2.4: Failed Securities Trades

### A. What type of Financial Market Trading relationships should be included in the Failed Securities Trades section?

A claim or part of a claim input under this heading refers to losses and gains as a result of failed securities trades with LBIE where the exchange of security and/or cash has not been completed in the relevant settlement system.

Claims should include the complete population of trades, regardless of whether losses were incurred or profit has been realised, as long as it is in accordance with the market rules that you are applying.

Claims input in this section should include claims for the following transaction types:

- Cash for securities trades entered into on an OTC basis; and
- Cash for securities trades under the rules of an exchange (for example the London Stock Exchange).

Claims input in this section should not include :

- Collateral movements under derivative agreements- covered in section 2.1 of the LBIE Creditor Portal;
- Collateral movements under financing agreements- covered in section 2.2 of the LBIE Creditor Portal; and
- Profit or Loss as a result of Prime Brokerage trades failing settlement- covered in section 2.3 of the LBIE Creditor Portal

**Please include in your gross contractual Failed Securities Trade Claim any amounts which you consider may qualify for Client Money protection under the terms of the terms of the FSA's Client Money Rules.**

## 10. Section 2.4: Failed Securities Trades

### B. Overview of the screens in the Failed Securities Trades section

This page provides an overview of how to access the detailed screens in order to input a claim relating to Failed Securities Trades. Specific guidance on how to complete the form is provided on subsequent pages.

**2. Claim relating to Financial Market Trading Agreements**

Use the section to provide details if you believe you have a claim against LBIE relating to Financial Market Products. Each section of your Financial Market Trading claim in 2.1-2.5 below should include any amounts which you consider may qualify for Client Money protection under the terms of the FSA's Client Money Rules.

Please use the Edit button to enter the details of your financial market trading claim:

	Total value of (GBP)
2.1 DTC Derivative Agreements	8,702.00
2.2 Security Financing Agreements	128,134.42
2.3 Prime Brokerage Agreements	2,278.76
2.4 Failed Securities Trades	393,042.31

Please tick if you do not have a claim relating to this claim category:  Edit

Please edit if you have a claim relating to this claim category:  Edit

**1. Select the Edit button on the Summary Screen to input the details of your claim. This will take you to the screen below**

**2. Select a contact for Failed Securities Trades, This can also be the same as the primary contact but should be someone we can contact to discuss details of this aspect of your claim. Alternatively, use the Add New Contact button to provide new contact details. You must select a contact name before you can add a new agreement. Note: You must select a contact name before you can add any further detail**

**3. Select this box to add a new claim. This will take you to the screen below. You can add as many trades claims as required by selecting the Add Failed Securities Trades Claim Details box**

**4. Use the screen on the right to input your claim. You can input your claim in the currency of the underlying trades; however, it will automatically be converted to GBP using the relevant rates as at 15 September 2008**

**5. Attach relevant documents to support your claim e.g. trade confirmations, LSE Net Amount Certificates. If the trades are aggregated by market or by currency, please provide evidence of details of the trades and calculation of losses and gains supporting the aggregate numbers. Note: You will not be able to attach a document until you have selected the Save button**

**6. The Grand Total of Failed Securities Trades Claim (GBP) field is automatically populated based on input from the screen below. This is calculated based on the net settlement value of the trades based on the trade date and termination date and converted to GBP using the relevant rates as at 15 September 2008. Please refer to subsequent pages for further detail**

**Failed Securities Trades**

Failed securities trades include contracts to buy or sell security for agreed cash value that failed to settle on the contractual system. It includes trades executed on exchange (for example London Stock Exchange) and trades executed in the over-the-counter or settlement system default rules. Your gross contractual Failed Securities Trade Claim submitted in this section may qualify for Client Money protection under the terms of the FSA's Client Money Rules.

Please select contact for the claim type:

Market	CCY of Trades	LBIE Sell (Trade Value)	LBIE Sell (Close Out Value/Termination Value)	LBIE Buy (Trade Value)	LBIE Buy (Close Out Value/Termination Value)	Value of 'Other Elements' Within the Agreement	Total Agreement Claims CCY or Total Failed Securities Trades Claim CCY	Total Agreement Claims GBP or Total Failed Securities Trades Claim GBP
OTC	USD	-100000.00	800000.00	30000.00	-30000.00	0.00	700000.00	383042.31

**Grand Total of Failed Settlements Claim** 393,042.31

**Failed Securities Trades**

Details:

Market:

CCY of Trades:

Interest (Please explain below if interest has been calculated):

Value of 'Other Elements' Within the Agreement:

Details of 'Other Elements' Within the Agreement:

Failed Creditor Buys - Trade Value (negative value only):

Failed Creditor Buys - Claim (negative value only):

Failed Creditor Buys - Trade Value (negative value only):

Failed Creditor Buys - Claim (negative value only):

Total Agreement Claims CCY or Total Failed Securities Trades Claim CCY:

Total Agreement Claims GBP or Total Failed Securities Trades Claim GBP:



## 10. Section 2.4: Failed Securities Trades

### C. Definition of key fields in the Failed Securities Trades section

#### 1. Failed Creditor Buys at Trade Value: i.e. LBIE Sell Trade Value

This should represent the contracted cash value of the trade(s) for transactions where the creditor was due to purchase securities from LBIE. The values entered in this field should be negative.

#### 2. Failed Creditor Buys at Close-Out/Termination Value: i.e. LBIE Sell (Close Out Value/Termination Value)

This should represent the value of the underlying securities based on the closing price at intended settlement date; or based on the “hammer price”, as defined by the LSE in the Net Amount Certificate; or based on the buy-in price for markets where the buy-in’s are the applicable default procedure. The values entered in this field should be positive. When inputting LSE trade values in their original currency e.g. USD, note that the LBIE Creditor Portal exchange rates do not reflect those fixed spot currency rates applied by the LSE in their determination files. When the LBIE Creditor Portal converts your claim to GBP, a forex difference may arise due to the difference between the GBP amount on your final LSE net amount certificate (NAC) and the converted GBP amount reported under “Total agreement claim GBP or total failed securities trades claim GBP”. Please make an adjustment for this difference in the “Value of ‘other elements’ within the agreement” field and select the Other category in the field below.

#### 3. Failed Creditor Sells at Trade Value: i.e. LBIE Buy (Trade Value)

Contracted cash value of the trade(s) for transactions where the creditor was due to sell securities from LBIE. The values entered in this field should be positive.

#### 4. Failed Creditor Sells at Close-Out/Termination Value: i.e. LBIE Buy (Close Out Value/Termination Value)

The value of the underlying securities based on the price at the intended settlement date; or based on the “hammer price”, as defined by the LSE in the Net Amount Certificate; or based on the sell-out price for markets where the sell-outs are applicable procedure to failed settlements. The values entered in this field should be negative.

#### 5. Interest

Please note that, in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of these rules. In the event that your claim includes amounts in respect of interest then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

#### 6. Category of other elements within the Agreement

If the market rules allow for inclusion of additional transactional costs, these can be included in the failed securities trades claim and defined by selecting the Other option from the drop down box relating to the Category of other elements within the Agreement field.

It is expected that the claims under this heading would be a net position of all failed securities trades between the creditor and LBIE and would include the complete population of trades net of gain and losses.

If the claim is made on aggregate by currency or for a particular market, the details of individual trades should be attached as supporting documentation and include at least the following information:

- Security description and unique identifiers (ISIN, CUSIP);
- Quantity/nominal value of securities traded with LBIE and contracted cash value;
- Currency of trades;
- Trade date;
- Settlement date;
- Close-out/termination date and price; and
- Net position for each trade.

## 10. Section 2.4: Failed Securities Trades

Refer to the "key definitions" on the previous page

### D. Making a claim for Failed Securities Trades

You can use the section below to input claims by market in which the failed trade settled or by currency of underlying trades. You must save your submission and use the Back button to return to the previous screen, and then reselect the "Add Failed Securities Trades Claim Details" box in order to add a new claim. You are advised to provide supporting documentation for claims to aid in understanding and, if required, reconciling it to LBIE's books and records. In the absence of such information, it may take us longer to assess your claim and you may be asked for additional information in the future.

Select the appropriate market in which the failed settlement was traded.

Alternatively, select Off Exchange if trades were not traded on an exchange.

Select Multiple Markets if the claim relates to multiple markets

Select the currency of the trade(s). You can accumulate trades by currency for multiple markets

Insert any specific rules that you have used to value your failed securities trades, for example, LSE default rules, ICMA rules, contract law or any other default provisions applicable to the trades

Lehman Brothers International (Europe) (in administration) Client Information Portal

PRICewaterhouseCOOPERS

Username: unsecuredUAT\_110    Legal Entity Name: Legal Entity Name 110    Client Code: uat0110    Home | FAQ's | Guidance Notes | Logout

### Failed Securities Trades

**Details:**

Market	Off Exchange	Failed Creditor Buys - Trade Value (negative value only)	-1000.00	Failed Creditor Sells - Close out/Termination Value (negative value only)	-1000.00
CCY of Trades	USD	Failed Creditor Buys - Close out/Termination Value (positive value only)	800.00	Interest (Please explain (below) how interest has been calculated)	0.00
Any Market/Organisation Rules You Are Applying	ICMA	Failed Creditor Sells - Trade Value (positive value only)	1500.00	Value of 'Other Elements' Within the Agreement	0.00
Other useful information that will assist in the assessment of your claim. Where relevant, please provide details of any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and citing all relevant provisions).		Category of 'Other Elements' Within the Agreement			
		None			
		Total Agreement Claim CCY or Total Failed Securities Trades Claim CCY		300.00	
		Total Agreement Claim GBP or Total Failed Securities Trades Claim GBP		167.25	

Note: Attachments can only be added once the details above have been saved.

Attachments:

File Name	Document Category	Description	Upload Date	Delete
Valuation Statements	Valuation Statement	Valuation statement for all failed settlements	07/07/2010 20:43:03	X

Save    Back    Add Attachment

1  
2  
3

4  
5

6

You cannot edit this field, it is the sum of all the input fields on this screen

You cannot edit this field, it is derived by converting the local currency to GBP

Once your input is complete, select the Save button. This saves the document and enables you to add attachments to support this claim

If you have no further changes or attachments, use the Back button to return to the previous screen

Provide any additional relevant information about the claim, the underlying agreements, valuation methods used, currencies and any other relevant information

Use this link to add attachments to support this claim. Please refer to the previous page for details on suggested supporting information

## 11. Section 2.5: Other Financial Products

### A. What should be included in the Other Financial Products section?

This section should be used for balances derived from financial instruments that do not align with the specific categories listed above. While these transactions may be complex and difficult to describe succinctly, you should look to provide a description in sufficient detail to allow for the identification of the financial instrument(s) in question.

If you have a financial product claim but are uncertain as to the section under which it should be made, please contact us at [unsecuredcreditors@lbia-eu.com](mailto:unsecuredcreditors@lbia-eu.com).

**Please include any amounts which you consider may qualify for Client Money protection under the terms of the FSA's Client Money Rules in relation to such other financial products.**

## 11. Section 2.5: Other Financial Products

### B. Overview of the screens in the Other Financial Products section

This page provides an overview of how to access the detailed screens in order to input a claim for all other financial products not covered by the categories within the “Claims Relating to Financial Market Trading Agreements” section. Specific guidance on how to complete the form is provided on subsequent pages.

**1.** Select the Edit button on the Summary Screen to input the details of your claim. This will take you to the screen below

**2.** Select a contact for your other financial products. This can also be the same as the primary contact but should be someone we can contact to discuss details of this aspect of your claim. Alternatively, use the Add New Contact button to provide new contact details. You must select a contact name before you can add a new agreement  
 Note: You must select a contact name before you can add any further details

**3.** Select this box to add a new agreement. This will take you to the screen below. You can add as many trades as required by selecting the Add Other Financial Product Agreement box.

You can use the subsequent screen to input a single aggregated claim or individual claims. If you decide to input a number of individual claims, you must return to the screen and re-select the “Add other financial products” box to add a new claim

**4.** Use the screen on the right to input your claim. You can input your claim in any currency; however, it will automatically be converted to GBP using the Bank of England Spot Rates on 15 September 2008

**5.** Attach relevant documents to support your claim e.g. ISDA's, valuation statements and termination notices. You will not be able to attach a document until you have hit the Save button

**6.** The Grand Total of other financial products Claim (GBP) field is automatically populated based on input from the screen below and converted to GBP using the relevant rates as at 15 September 2008. Please refer to subsequent pages for further detail

## 11. Section 2.5: Other Financial Products

### C. Making a claim for other financial products

Due to the varied nature of the claims that could be input in this section, you will be required to make an individual claim for each type of product. Please refer to the page on "What should be included in the Other Financial Products section?" for additional guidance on Futures and Options.

The screenshot displays the 'Other Financial Products' form within the Lehman Brothers International (Europe) Client Information Portal. The form includes a 'Details' section with the following fields:

- Type of Claim: A dropdown menu with a callout box: "Select the type of claim from the drop down box".
- Type of Agreement: A dropdown menu with a callout box: "Insert the type of agreement".
- Date of Agreement: A date field with a calendar icon and a callout box: "Select the date of the agreement using the calendar icon".
- Valuation Date: A date field with a calendar icon and a callout box: "Select the date of the valuation date using the calendar icon".
- CCY of Valuation: A dropdown menu.
- Valuation of Positions: A numeric field with a callout box: "You cannot edit this field, it is the sum of all the input fields on this screen".
- Valuation of Positions GBP: A numeric field with a callout box: "You cannot edit this field, it is derived by converting the local currency to GBP".
- Interest (Please explain (below) how interest has been calculated): A text area.
- Legal Expenses: A text area.
- Other Expenses: A text area.

Below the form is a large text area for providing additional relevant information about the claim, with a callout box: "Provide any additional relevant information about the claim, the underlying agreements, valuation methods used, currencies and any other relevant information".

At the bottom of the form are 'Save' and 'Back' buttons, with a callout box: "Once your input is complete, select the Save button. This saves the document and enables you to add attachments to support this claim". Another callout box: "If you have no further changes or attachments, use the Back button to return to the previous screen".

At the bottom right is an 'Add Attachment' button, with a callout box: "Use this link to add attachments to support this claim".

A note at the bottom of the form states: "Note: Attachments can only be added once the details above have been saved."

## 12. Section 3: Claims Relating to Non-Financial Products

If you were an employee or a provider of services to LBIE or have a non-financial trading claim not covered elsewhere within the LBIE Creditor Portal, you can provide specific details of your claim and attach supporting documents such as employment contracts or service agreements in this section.

In order to make a claim, you must identify the type of relationship from the list provided in the drop down menu and then select the Edit button on the Summary Screen beside the relevant type of relationship to provide additional details. This will open a page where you can provide the appropriate details in respect of your claim.

Please note that, in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of Insolvency Rules 1986. In the event that your claim includes amounts in respect of interest, then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

**3. Claim relating to Non-Financial Products**  
Use this section to provide details if you believe you have a claim relating to Goods or Services provided to LBIE, are a former employee of LBIE or you have a non financial product claim you have not entered elsewhere.

	Total Value of (GBP)	
3.1 Employee Claim	<input type="text" value="0.00"/>	<input type="checkbox"/>
3.2 Service Providers	<input type="text" value="0.00"/>	<input type="checkbox"/>
3.3 Other Claims	<input type="text" value="0.00"/>	<input type="checkbox"/>

Please tick if you do not have a claim for this section

**Total Unsecured Claim**

**Annotations:**

- These boxes will be automatically populated from your entries in the detailed screens. The detailed screen can be accessed using the Edit button on the far right of each line
- The Total Unsecured Claim will automatically be updated based on information input by you
- Select the Tick-Box if you do not have a claim relating to this section
- Select the Edit button on the Summary Screen to input details for the corresponding claim component

## 13. Section 3.1: Employee Claims

### A. What should be included in the Employee Claim section?

This section should be completed if you were an employee of LBIE, including its overseas branch offices but excluding any other Lehman Brothers group company and are now making a claim in relation to your employment with LBIE.

Please note that if your claim is in respect of the Lehman Brothers Equity Award Program, LBIE was not the shareholding entity for this program . As such, it is not appropriate to file your claim in respect of the Lehman Brothers Equity Award Program against LBIE. You should review who the relevant legal entity was and direct your claim accordingly.

Please ensure that you provide additional information and documentation as is relevant in support of any claim that you are making. Specifically, if you respond to any question as Other at any point, please complete the additional information box with clarification of what Other relates to. We may contact you to gain more clarity on any amounts which you submit but are not explained or substantiated appropriately.

## 13. Section 3.1: Employee Claims

### B. Overview of forms in the Employee Claim section

Use the screens below to input a claim relating to your employment with LBIE. Please refer to the subsequent pages for additional information on how to submit an Employee claim.

**3. Claim relating to Non-Financial Products**

Use this section to provide details if you believe you have a claim relating to Goods or Services provided to LBIE, are a former employee of LBIE or you have a non-financial product claim you have not entered elsewhere.

Total Value of (GBP)  Please tick if you do not have a claim for this section  Please edit if you have a claim relating to this claim

3.1 Employee Claim

**Employee Claims**

Employee Number  Taxpayer ID #

Employee First Name  Date of Birth

Employee Last Name  Termination Reason

Contractual Notice Period  Employment Termination Date

Employment Contract Type  Employer Location

Employment Start Date / Retire Date  Business Unit

Employer Entity / Name

If your claim is in respect of the Lehman Brothers Equity Award Program please note that LBIE was not the shareholding entity for this program and so such it is not appropriate to file your claim in respect of this against LBIE. We would ask that you refer to the relevant program website for more information.

Contractual Wages	Redundancy Pay	Guarantee	Holiday Pay	Notice Pay	Other
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
GBP claim	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Total Employee Claim (GBP)

Please provide any additional information you think will assist in the assessment of your claim. If you have issued legal proceedings, please provide a brief description of what proceedings have been lodged, under which jurisdiction, and the date of filing. Please also attach a copy of any submission made in the attachments sector.

Attachments  
Please add relevant documents here

**1. Select the Edit button on the Summary Screen to input the details of your claim. This will take you to the screen below**

**2. Complete all the fields**

**3. The Total Employee Claim (GBP) field is automatically populated based on your input onto this screen**



## 13. Section 3.1: Employee Claims

### C. Definition of key fields in the Employee Claim section

#### 1. Is any part of your claim a preferential claim within the meaning of the Insolvency Act 1986?

A preferential claim is a claim which relates to preferential debts as defined by section 386 and schedule 6 of the Insolvency Act 1986 (as amended by the provisions of section 251 of the Enterprise Act 2002) and is subject to applicable statutory limits. If you believe that any part of your claim is preferential, you must provide an explanation in the additional information box.

#### 2. Have you issued legal proceedings against LBIE e.g. an Employment Tribunal Claim?

If you answer "Yes" to this question, please provide a copy of your preferential claim or brief details, including jurisdiction, date of filing, etc.

#### 2. Interest

Please provide the total amount of interest claimed up to the claim date. Please use the additional box to add assumptions on the rate used and the rationale. Please note that, in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of the Insolvency Rules 1986. In the event that your claim includes amounts in respect of interest then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

## 13. Section 3.1: Employee Claims

Refer to the "key definitions" on the previous page

### D. Inputting an Employee claim

Lehman Brothers International (Europe) (in administration) Client Information Portal

Username: unsecuredUAT\_110 / Legal Entity Name: Legal Entity Name 110 / Client Code: un11110

### Employee Claims

Employee Number:  Taxpayer ID #:

Employee First Name:  Date of Birth:

Employee Last Name:  Termination Reason:

Contractual Notice Period:  Employment Termination Date:

Employment Contract Type:  Employer Location:

Employment Start Date:  Business Unit:

Employer Entity Name:

Unpaid Wages	Redundancy Pay	Guarantee	Holiday Pay	Notice Pay	Other
Currency: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
GBP Claim: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
GBP Claim: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total Employee Claim (GBP):

Attachments: Please add relevant documents here

[Add Attachment](#)

Provide your eight digit employee number, if known

Provide your full name when you were employed by LBIE

Provide your contractual notice period (in weeks)

Choose, from the drop down box, the type of contract you held when last employed by LBIE

Enter the first day of your employment at LBIE or your re-hire date if later

Choose from the drop down box your employer's name as per your employment contract/offer letter. If your employer is not included in the list, please select Other and provide the employer name in the free text box below

You must choose a currency and enter an amount under each category – even if you are not actually making a claim for that category – i.e. enter any currency and a "0"

Input the value of your claim. The value of the claim will automatically be restated in GBP at the relevant Bank of England rate as at 15 September 2008

If you enter an amount under Other, please ensure that you provide details of the nature of the claim in the free text box below or attach relevant supporting documentation

Provide your national number or such other Tax Payer ID number

Please confirm your date of birth – this information will only be used for the purposes of identification

Please select from the drop down box the reason why your employment with LBIE was terminated

Please confirm your last day of employment with LBIE - this should be the last day you were on payroll which is not necessarily your last day in the office

Please confirm your last office location - if not in the list, please choose Other and confirm your office location in the free text box below

Please confirm the business unit you worked in immediately prior to your termination date

Please attach any documentation in support of your claim as may be appropriate – i.e. copy of any previous correspondence about the claim, etc

## 14. Section 3.2: Service Provider Claims

### A. What should be included in the “Service Providers” section?

This section should include relevant claims relating to the provision of goods or services to LBIE, including claims for brokerage fees that are not part of a trading contract. Employee claims should be included in section 3.1.

It is important to provide a copy of the relevant service contract with LBIE or, where relevant, a copy of the purchase order or any other documentation which relates to the claim as well as copies of all unpaid invoices.

Please note that, in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of the Insolvency Rules 1986. In the event that your claim includes amounts in respect of interest, then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

## 14. Section 3.2: Service Provider Claims

### B. Overview of the screens in the "Service Providers" section

This page provides an overview of how to access the detailed screens in order to input your claim. Specific guidance on how to complete the form is provided on subsequent pages.

**3. Claim relating to Non-Financial Products**

Use this section to provide details if you believe you have a claim relating to Goods or Services provided to LBIE, are a former employee of LBIE or you have a non-financial product claim you have not entered elsewhere.

Total Value of (GBP)  Please tick if you do not have a claim for this sector:  Please edit if you have a claim relating to this category:

3.1 Employee Claim

3.2 Service Providers

**1.** Select the Edit button on the Summary Screen to input the details of your claim. This will take you to the screen below

**2.** Select yourself as the contact or alternatively, use the Add New Contact button to provide new contact details

**3.** Select this box to add your claim

**4.** The Grand Total of Service Provide Claim (GBP) field is automatically populated based on input from the screen below and converted to GBP using the relevant rates as at 15 September 2008. Please refer to subsequent pages for further detail

**Service Provider Claims**

Please complete this section if your claim is Non Trade related and you provided goods or services to LBIE

Please select contact for this claim:

Brief Description of Claim	Currency of Claim	Total Gross Claim	Total Gross Claim (GBP)
Computer Hardware	USD	350000.00	306,628.76

Grand Total of Service Providers Claim (GBP)

Total Interest Included in Claim (GBP)

Total VAT Included in Claim (GBP)

**Lehman Brothers International (Europe) (in administration) Client Information Portal**

**Service Provider Claims**

**Details**

Brief Description of Claim: Computer Hardware

Contract Start Date: 09/03/2007

Currency of Claim: USD

Value of Claim excluding VAT and Interest: 500000.00

Value Added Tax (in currency of claim): 500000.00

Interest (in currency of claim) (Please include below if non-interest has been calculated): 0.00

Total Gross Claim (in currency of claim): 1000,000.00

Total VAT Included in Claim (GBP): 27,879.34

Total Interest Included in Claim (GBP): 0.00

Total Gross Claim (GBP): 306,628.76

Please add any additional information that may help your claim. For example copies of service contracts, Purchase Orders or copies of any outstanding invoices. Where relevant, please provide details of (1) the period to which it relates, and (2) the basis on which it is calculated (e.g. whether pursuant to statute, contract or otherwise and citing all relevant provisions).

Note: Attachments can only be added once the details above have been saved.

Attachments

Please add relevant documents here

## 14. Section 3.2: Service Provider Claims

### C. Inputting a Service Provider Claim

Please note that it is important that you provide a copy of your service contract with LBIE or, where relevant, a copy of the purchase order or any other documentation which relates to the claim in order to assist us in assessing your claim and reconciling it to LBIE's books and records. You should also attach copies of all the outstanding invoices. In the absence of this information, it may take longer to assess your claim.

Please describe the goods or services provided

Please enter the start date for your contract. If unknown, please provide your closest estimated start date

If your claim consists of more than one currency, please fill in a new service provider claim for each currency. This will then be consolidated into GBP

VAT and interest claims need to be shown separately

Input the amount of interest being claims and provide further explanation in the free text box

These fields cannot be edited. They are automatically derived by converting your claim into GBP using the relevant rates as at 15 September 2008

Select Add Attachment to upload copies of contracts or invoices or any other documentation to help with the resolution of your claim

Once you have input your claim and completed the screen please select Save

Use the Back button to return to the previous screen in order to input a new claim

It is important to provide as much information as possible regarding your claim, most importantly, provide copies of contracts with LBIE and also copies of invoices

## 15. Section 3.3: Other Claims

### A. What should be included in the “Other Claims” section?

This section is for all other non-financial trading claims i.e. claims that do not relate to:

1. Financial Market Trading Agreements - claims relating to these should be input in sections 2.1 to 2.5.
2. Employees - these should be input in section 3.1.
3. The provision of goods or services to LBIE - these should be input in section 3.2.

It is important to provide a copy of your contract with LBIE (if available) and you should also attach copies of any relevant documents to assist us in assessing your claim.

Please note that, in accordance with the provisions of the Insolvency Rules 1986, you are only entitled to claim for the total amount due to you as at the date LBIE entered administration (15 September 2008). As such, any claims for additional amounts such as interest, which relate to the period after this date will be dealt with in accordance with the provisions of these rules. In the event that your claim includes amounts in respect of interest, then you should indicate the period to which the interest relates and the basis on which it has been calculated (i.e. whether it has been calculated pursuant to a statutory or contractual provision, and providing details of all relevant contract clauses).

## 15. Section 3.3: Other Claims

### B. Overview of the screens in the "Other Claims" section

**3. Claim relating to Non-Financial Products**  
Use this section to provide details if you believe you have a claim relating to Goods or Services provided to LBIE, as a former employer or financial product claim you have not entered elsewhere.

Total Value of (GBP)  Please tick if you do not have a claim in this section

3.1 Employee Claim

3.2 Service Providers

3.3 Other Claims

**1.** Select the Edit button on the Summary Screen to input the details of your claim. This will take you to the screen below

**2.** Select yourself as the contact or, alternatively, use the Add New Contact button to provide new contact details

**3.** Select this box to add your claim

**4.** The Grand Total of Other Claim (GBP) field is automatically populated based on input from the screen below and converted to GBP using the relevant rates as at 15 September 2008. Please refer to subsequent pages for further detail

**Other Claims**  
Please ensure that you are certain that your claim cannot be entered in any other sections of the site, before entering details.  
Please complete this section if your claim is non Trade related and is not a vendor or employee claim, if your claim is Trade related, please enter details in the relevant section.  
Please select contact for this claim type:

**Add Other Agreement**

**Grand Total of Other Claim (GBP)**   
**Total Interest Included in Claim (GBP)**   
**Total VAT Included in Claim (GBP)**

**Attachments**  
There are currently no attachments in this section

**Lehman Brothers International (Europe) (in administration) Client Information Portal**  
Username: unsecuredUAT\_103 Legal Entity Name: Legal Entity Name 103 Client Code: usrl0103 [Home](#) [FAQ's](#) [User Guide](#) [Logout](#)

**Other Claims**

**Details:**

Brief Description of Claim

Contract Start Date

Currency of Claim

Value of Claim excluding VAT and Interest

Value Added Tax (in currency of claim)

Interest (in currency of claim) (Please explain below how interest has been calculated)

Total Gross Claim (in currency of claim)

Contract End Date (if applicable)

Total VAT Included in Claim (GBP)

Total Interest Included in Claim (GBP)

Total Gross Claim (GBP)

Please add any additional information that may help your claim. For example copies of service contracts, Purchase Orders or copies of any outstanding invoices. Where relevant, please provide details any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and claim all relevant provisions).

**Attachments**  
Please add relevant documents here

## 15. Section 3.3: Other Claims

### C. Inputting your claim in the “Other Claims” section

When making a claim relating to other relationships with LBIE, it is essential that you provide as much information as possible, supported by documentary evidence to assist us in assessing the claim and in reconciling it to LBIE’s books and records. In the absence of such information being provided, we may need to ask you for further information and it may therefore take longer to assess your claim.

**Please describe the nature of your claim**

**Please enter the start date for your contract. If unknown, please provide your closest estimated start date**

**If your claim consists of more than one currency, please input a new claim for each currency. This will then be consolidated into GBP**

**This should be the total value of your claim excluding VAT and interest.**

**VAT and interest claims need to be shown separately.**

**This field is automatically populated and is the sum of your claim including VAT and interest**

**It is important to provide as much information as possible regarding your claim, most importantly copies of contracts with LBIE and information regarding the nature of the claim**

**Once you have input your claim and completed the screen and please select Save**

**Use the Back button to return to the previous screen in order to input a new claim**

**These fields cannot be edited. They are automatically derived by converting your claim into GBP using the relevant rates as at 15 September 2008**

**Select Add Attachment to upload copies of contracts or invoices or any other documentation to help the resolution of your claim**

**Lehman Brothers International (Europe) (In administration) Client Information Portal** **PRICEWATERHOUSECOOPERS**

Username: unsecured@LAT\_103    Legal Entity Name: Legal Entity Name 103    Client Code: lat0103    [Home](#) | [FAQ's](#) | [Guidance Notes](#) | [Logout](#)

### Other Claims

**Details:**

Brief Description of Claim:

Contract Start Date:     Contract End Date (if applicable):

Currency of Claim:

Value of Claim excluding VAT and Interest:

Value Added Tax (in currency of claim):

Interest (in currency of claim)(Please explain (below) how interest has been calculated):

Total VAT Included in Claim (GBP):

Total Interest Included in Claim (GBP):

Total Gross Claim (in currency of claim):

Total Gross Claim (GBP):

Please add any additional information that may help your claim. For example copies of service contracts, Purchase Orders or copies of any outstanding invoices. Where relevant, please provide details of any interest claimed including (i) the period to which it relates, and (ii) the basis on which it is calculated (i.e. whether pursuant to statute, contract or otherwise and citing all relevant provisions):

*Note: Attachments can only be added once the details above have been saved.*

**Save**    **Back**

Attachments  
Please add relevant documents here

**Add Attachment**



## 16. Section 4: Unsecured Claims arising out of Trust Assets

Section 4 sets out your contingent unsecured claim arising out of your claim for a return of Trust Assets held by LBIE. For further explanation, please refer to the Essential Information section of these Guidance Notes and contact us if you have any queries.

### 4. Unsecured Claims arising out of Trust Assets

Total Value of (GBP)

<b>Total Contingent Unsecured Claim arising out of Trust Assets Claims</b>	<input type="text" value="111,501.37"/>	This figure is sourced from Section 2.3 Prime Brokerage Agreements -Contingent Claim field
--	---	--

Your Unsecured Claim arising out of Trust Assets Claims shown above has been populated using the amount imputed by you in the contingent asset claim (i.e. secured asset position) contained in the Prime Brokerage section 2.3 of this Proof of Debt. Please note that this amount will not be included in your Total Unsecured Claim at this stage as it is a contingent claim and is therefore subject to change\* and is stated here for indicative purposes only.

\*The contingent Unsecured Claim arising out of Trust Assets Claims amount is subject to change as you may have received or be entitled to receive a return of certain assets from the Trust Assets LBIE holds which will decrease any residual unsecured claim arising out of those Trust Assets which have not been otherwise returned. As soon as all Trust Asset claims have been reconciled the Joint Administrators will be in a position to calculate the final amount of any remaining Trust Asset claim you may have and this amount will at that stage be confirmed as being part of your Total Unsecured Claim.

This field is based on your entry in the "Prime Brokerage" section. It does not comprise your unsecured claim at this stage as it is a contingent amount

## 17. Section 5: Statutory Requirements and General Claim Information

### A. Overview of the screens

This section is mandatory and you will not be able to submit your claim until you have provided responses to all questions within this section.

The amount of set off you have claimed is automatically input from your entry in the form on the right

**5. Statutory Requirements & General Claim Information**

Total Amount of Set-Off Claimed: £100,000.00

Claim not made pursuant to a Guarantee

No part of claim is preferential

No proprietary rights have been claimed (e.g. retention of title)

No payments have been received since 15 September 2009 in respect of any amount claimed

None of the balances claimed for on this form are shown net of any withholding or other taxes

No security held in respect of any amount claimed (other than that which may relate to Financial Trading)

All claimants must provide details in this section

Edit

These fields cannot be edited and will be automatically populated based on your responses entered in the form to the right

Click Edit to open the questions relating to Statutory Requirements

**Statutory Requirements and General Claim Information**

The liability in this section will be added to the statutory requirement for a proof of debt as listed in Rule 2.73 of the Insolvency Rules 2006 in order to require for service of a statutory demand which will be used for the purpose of your claim. You are therefore required to provide responses to all sections in this section.

**1. Proprietary Rights**

Are you claiming any proprietary rights in respect of the whole or any part of your claim and which is not otherwise covered in any other section of this structured claim portal?  Yes  No

Please provide details of any IFR / proprietary claim you are making (including any retention of title or financing claim for which the whole or part of your claim relates but excluding other proprietary interests, e.g. lease or share finance claims).

**2. Payments from LBIE**

Since 15 September 2009 have you received payment from LBIE in respect of your claim?  Yes  No

If yes, please state the amount received.  Please enter: £0.00

Please provide details of the payments received (name of payer, date of payment).

**3. Application of Set-Off**

Have you set off any amounts against your claim?  Yes  No

If yes, please state the amount set off.  Please enter: £100,000.00

Please provide details of the amount set off (what it relates to and in what currency).

**4. Financial Claim**

Is all or any part of your claim covered by a debt in the Insolvency Rules 2006?  Yes  No

If you are claiming a financial claim, please provide details of the claim (including the amount claimed, the date of payment and the name of the creditor of the claimant). Please provide details of the claimant's name, address and contact details.

**5. Security**

Does your claim relate to a security interest in or over your claim?  Yes  No

If yes, please provide details of the security interest, name of security, date created. Please attach supporting documents.

**6. Retention of Title**

Does your claim relate to a retention of title claim?  Yes  No

If yes, please provide details of the retention of title claim, name of claimant, date created. Please attach supporting documents.

**7. Guarantees**

Have you obtained your part of your claim from a guarantee given by LBIE?  Yes  No

If yes, please provide details of the guarantee (e.g. name of guarantor, nature, details of guaranteed amount(s)). Please attach supporting documents.

If you have obtained part of your claim from a guarantee given by another party, please provide details of the guarantee (e.g. name of guarantor, nature, details of guaranteed amount(s)). Please attach supporting documents.

If you have obtained part of your claim from a guarantee given by another party, please provide details of the guarantee (e.g. name of guarantor, nature, details of guaranteed amount(s)). Please attach supporting documents.

**8. Contingent Claim**

Is your claim, or any part of your claim, contingent? Please note that any contingent claim you have should include (i) any contingent claim which you have been substituted in respect of an assigned claim arising out of that party's obligation in relation to (ii) and/or (iii) to the avoidance of debt, should include any amount which may benefit from Debt Money protection which you have included within your claim (Financial Trading claim submitted in section 2).

If yes, please explain the nature of the contingency and whether the claim amount is likely to crystallise. Where you are able to provide a current estimate of the amount of your contingent claim, please state that amount and provide an explanation of how it has been calculated.

## 17. Section 5: Statutory Requirements and General Claim Information

### B. Definition of key fields in the “Statutory Requirements and General Claim Information” section

#### 1. Proprietary rights

Proprietary rights are any rights you have which relate to the legal or equitable title of real assets and which are not already covered in other sections of the LBIE Creditor Portal.

#### 2. Payments from LBIE

These relate to any payments made to you by LBIE on or after 15 September 2008 in respect of the whole or any part of your unsecured claim.

#### 3. Application of set-off

This relates to the deduction of debts from each other i.e. the application of any amounts due *to* LBIE against amounts due *from* LBIE. The provisions of Rule 2.85 of the Insolvency Rules 1986 will apply in respect of the application of set-off. Please note that your debtor balance for each financial product category should be included with the information you provide for claims submitted in section 2.

#### 4. Preferential claims

Preferential claims are claims which have priority status under the Insolvency Act 1986 and which therefore rank ahead of other unsecured claims.

#### 5. Security

This relates to any fixed or floating charge, legal or equitable mortgage, pledge or lien you may hold over any assets or property, irrespective of whether that property or asset is owned by LBIE in order to secure the payment of debts owed to you by LBIE.

#### 6. Withholding taxes

Withholding taxes relate to any amount which has been withheld when making payment in order to pay the taxation authorities. The amount deducted may vary depending on the nature of the product or service being paid for. The payee is generally assessed on the gross amount and the tax to be withheld (the "withholding tax") is computed in that assessment. You may have accounted to the relevant authorities for amounts due in lieu of taxes, charges or levies in relation to a transaction which LBIE was liable to pay. This may have occurred because you were legally obliged to account for such amounts. In such circumstances you may have a claim against LBIE for the amounts you had paid.

#### 7. Guarantees

An example of a guarantee is a promise by one party (the “guarantor”) to assume responsibility for an obligation of a borrower in the event that the borrower should default on its repayment obligations. Depending on the circumstances you may either:

- have a guarantee in respect of an amount owed to you by LBIE which means you may also have a claim against that guarantor; or
- LBIE may have guaranteed certain debt obligations owed to you by a third-party borrower, in which case you may have a claim against LBIE as guarantor.

#### 8. Contingent Claims

A contingent claim is a claim which has not yet crystallised whereby the final amount of the debt can only be calculated upon the happening of certain events. Such “certain events” are the contingency. This section should include any contingent claims not already covered by (i) Trust Assets sections (section 4) of this LBIE Creditor Portal and/or (ii) for the avoidance of doubt, any amounts which may benefit from Client Money protection which you have included within your gross Financial Market Trading claims submitted in section 2.

## 18. Viewing your attached documents

### How to use the document repository

You can access the document repository at any time. It displays all the attachments that have been uploaded to the LBIE Creditor Portal either by you or by LBIE. Please view, edit and add documents that will assist in the review of your claim.

I hereby declare that the information provided in this Proof of Debt is correct. I confirm that I am acting on my own behalf or as a signatory authorised to sign this Proof of Debt on behalf of the creditor.

Please select the contact details of the completer of the form from the details that you have provided.

Save as Draft Preview Claim Submit Claim Back

--Please Select--

Document Repository

Status: In progress Last Saved Date: 07/07/2010 21:10:03

This columns indicate the section of the Creditor Portal in which the attachment was uploaded

Attachment upload menu

Attachment Details

File Path: Choose File No file chosen

Document Category: Master Agreement

Description:

Cancel Upload File

Lehman Brothers International (Europe) (in administration) Client Information Portal

PRICEWATERHOUSECOOPERS

Username: unsecuredURT\_110 Legal Entity Name: Legal Entity Name 110 Client Code: L000110 Home PAO's Guidance Notes Logout

### Document Repository

Filter	File Name	Document Category	Description	Section	Upload Date
Created by: A3	Master Agreement - ISDA 1992.pdf	Master Agreement	Master Agreement for 1992 ISDA's	OTC Detail	07/07/2010 20:00:38
Section: A3	Termination Notice.pdf	Termination Notice	Termination Notice	OTC Detail	07/07/2010 20:01:00
Document Category: A3	Valuation Statement.xls	Valuation Statement	Valuation Statement	OTC Detail	07/07/2010 20:01:23
Documents per page: 10	Valuation Statement.xls	Valuation Statement	Valuation statements (1 in each tab)	Security Financing Agreements	07/07/2010 20:14:38
	Interest Calculation Dates and methodology.xls	Other	Details on Interest	Security Financing Agreements	07/07/2010 20:15:40
	Master Agreement 1.pdf	Master Agreement	Master Agreement ISDA 2004	Detail	07/07/2010 20:25:19
	Valuation Statement.xls	Valuation Statement	All valuation statements	Prime Brokerage Agreements	07/07/2010 20:28:51
	Valuation Statement.xls	Valuation Statement	Valuation statement for all filed settlements	Failed Securities Detail	07/07/2010 20:43:03

Attachments

Please add relevant documents here. In addition to uploading your signed Proof of Debt, it is essential that each piece of supporting evidence (e.g. valuation statement, termination notice, master agreement) is uploaded separately and logged against the correct "Document Category" as listed in the drop down box. Please do not attach one scanned document containing several categories of supporting documentation.

Back Add Attachment

All London, SA Pearson, DT Schwaborn, MR Jarvis and DA Howell were appointed as Joint Administrators of Lehman Brothers Limited, Lehman Brothers Holdings PLC, LB UK RE Holdings Limited, Lehman Brothers International (Europe), Noble Commercial Funding Limited, Storm Funding Limited, Lehman Brothers Europe Limited, Lehman Brothers UK Holdings Limited, LB SP No.1, LB UK Financing Ltd, Cherry Tree Mortgage Limited, Lehman Brothers Lease & Finance Ltd, Monaco RFL (Rt) Limited, Statler Limited, Lehman Commercial Mortgage Conduct Limited, LB RE Financing No. 3 Limited, Lehman Brothers (PTG) Limited, Eitor Great Holdings Limited and LB Holdings Intermediate 2 Limited to manage their affairs, business and property as agents without personal liability.

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## 19. Saving and previewing your Proof of Debt

### How to save and preview your Proof of Debt

You can save and preview your Proof of Debt at any point in time.

By selecting the “Preview Claim” button, you will generate a pdf version of your submission to date. You will need adobe player to view this file.

I hereby declare that the information provided in this Proof of Debt is correct. I confirm that I am acting on my own behalf or as a signatory authorised to sign this Proof of Debt on behalf of the creditor.

Please select the contact details of the completer of the form from the details that you have provided.

--Please Select--

Status: In progress Last Saved Date: 07/07/2010 21:10:03

## 20. Submitting your claim and uploading your signed Proof of Debt

You can only submit your claim when you have completed the whole form or ticked the relevant boxes to indicate that they are not applicable to your organisation. Once you have submitted your claim, it will be locked and you will no longer be able to edit it without assistance from LBIE. However, you can still preview the submitted version. You must sign the Proof of Debt indicating that you are acting on your own behalf or as a signatory authorised to sign the Proof of Debt on behalf of the creditor. In order to generate your final confirmation, you are required to upload the signed copy to the LBIE Creditor Portal using the Add Attachment link on this screen. Please do not upload your draft copy. You must submit and upload the final copy of your claim.

If you need to make changes to your submitted claim, contact us at [unsecuredcreditors@lbia-eu.com](mailto:unsecuredcreditors@lbia-eu.com).

I hereby declare that the information provided in this Proof of Debt is correct. I confirm that I am acting on my own behalf or as a signatory authorised to sign this Proof of Debt on behalf of the creditor.

Please select the contact details of the completer of the form from the details that you have provided.

Save as Draft Preview Claim **Submit Claim** Back

Document Repository

Status: In progress Last Saved Date: 07/07/2010 21:10:03

Select Submit Claim only when you are confident that your entries are complete and correct.

The page at <https://to.pwc.com/> says:

You are about to submit your claim. By clicking "OK" your Proof Debt will be locked and you will not be able to edit it.

NOTE: For your claim to be deemed LEGALLY SUBMITTED, you must follow the instruction on the confirmation page which will guide you on how to PRINT, SIGN and UPLOAD A SIGNED COPY of your Proof of Debt.

Are you sure you wish to continue?

OK Cancel

Read and accept the warning message. Note: once you select OK, you will not be able to edit your Proof of Debt

Follow the instructions on this screen to make a legal submission of your Proof of Debt

Under the Insolvency Rules 1986 you are required to provide signed evidence of your Proof of Debt to LBIE

You should print and retain a copy of this page for your records. It will serve as:

1. An electronic record of the date and time you uploaded your signed Proof of Debt
2. Your final confirmation that you have uploaded a signed copy of your Proof of Debt

Lehman Brothers International (Europe) (in administration) Client Information Portal

Lehman Brothers International (Europe) (in administration) ("LBIE") Proof of Debt

Confirmation of the Legal Submission of your Proof of Debt to Lehman Brothers International (Europe) - in administration

Once you have completed your Proof of Debt, please follow the steps below so as to ensure that your claim is considered legally submitted.

You may wish to print this screen as evidence of legal submission of your claim. In order for the Proof of Debt to be legally submitted, the entire form must be uploaded complete with automated signature.

1. Generate PDF  
You will need to submit a soft copy of your Proof of Debt to the Administrators. To begin, please open a PDF file of your Proof of Debt by clicking here: [View Proof of Debt](#)
2. Print and sign  
Please print off the PDF of your Proof of Debt and sign where indicated.  
I hereby declare that the information provided in this Proof of Debt is correct. I confirm that I am acting on my own behalf or as a signatory authorised to sign this Proof of Debt on behalf of the creditor.  
Signature of Creditor/Person authorised to act on behalf of the creditor through an authorised signatory  
Name: BLOCK CAPITAL  
Position with or relation to Creditor (e.g. Director, company secretary, creditor) if different to above  
Company Name if acting on behalf of Creditor
3. Upload signed claim  
In order to submit your claim, you must upload a soft copy of your signed Proof of Debt by attaching the document, as described, in the document management screen of the portal and tagging this document as "Proof of Debt (completed via Portal)" from the drop-down list.  
To upload a document click the "Add Attachment" link below.  
In order for the claim to be considered legally valid, please ensure that the Proof of Debt you upload is:  
  - Generated i.e. signed by an authorised person
  - Complete i.e. you are attaching the entire document generated by the Portal including thank pages and pages with zero balances
  - Final i.e. the document must NOT display the word draft.

Attachment	Document Category	Upload Status	Upload Date
1	Proof of Debt (Completed via Portal)	Not Uploaded	07/07/2010 21:14:34
4. Confirm Upload of Signed Proof of Debt  
Please click on the "Confirm Upload" button below to confirm the upload of your signed Proof of Debt. Once you have confirmed your upload, you should print a copy of this screen for your records.

Confirm Upload

Queries  
For any queries, please contact us at [unsecuredcreditors@lbia-eu.com](mailto:unsecuredcreditors@lbia-eu.com)