

07-28-06

8 ①

08-03-2006

Express Mail No. EV 907 293 657 US



SHEET

103285564

Attorney Docket Number 018638-04-5067 US

Mail Stop Assignment Recordation Services
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Please record the attached documents.

7-26-06



1. Name of conveying party(ies) Michael Sherman Steven R. Halperin Paul Robinson	2. Name and address of receiving party(ies): Name: Lehman Brothers Inc. Address: 745 Seventh Avenue New York, NY 10019
Additional name(s) of conveying party(ies) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Country (if other than USA):
3. Nature of conveyance: <input checked="" type="checkbox"/> Assignment Merger Security Agreement Change of Name Other	
Execution Date: <u>July 12, 2006</u>	

4. Application number(s) or patent number(s): 11/471,915

If this document is being filed together with a new application, the execution date of the application is:

A. Patent Application No.(s)	B. Patent No.(s)
Additional numbers attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

5. Name and address of party to whom correspondence concerning document should be mailed: Customer No. 09629 Morgan, Lewis & Bockius LLP 1111 Pennsylvania Avenue, NW Washington, DC 20004	6. Number of applications and patents involved: 1
	7. Total fee (37 CFR 3.41):.....\$ 40.00 <input checked="" type="checkbox"/> Please charge to the deposit account listed in Section 8.
	8. Deposit account number: 50-0310 (Attach duplicate copy of this page if paying by deposit account)

DO NOT USE THIS SPACE

9. Statement and signature.

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Steven D. Underwood	47,205		July 26, 2006
Name of Person Signing	Reg. No.	Signature	Date

Total number of pages including cover sheet, attachments, documents, and duplicate cover sheet for Deposit Account: 4

Mail documents to be recorded with required cover sheet information to address above

06/02/2006 DBYRME 00000139 500310 11471915
01 FC:8021 40.00 DA

ASSIGNMENT

WHEREAS WE, the below named inventors, [hereinafter referred to as Assignors], have made an invention entitled: METHODS AND SYSTEMS FOR PROVIDING PREFERRED INCOME EQUITY REPLACEMENT SECURITIES, for which WE are the listed inventors for the application for United States Letters Patent identified below:

WHICH is identified by Morgan, Lewis & Bockius LLP Docket No. 018638-04-5067 US;

WHICH claims priority to U.S. Provisional App. Nos. 60/692,417 filed June 20, 2005 and 60/756,824 filed January 6, 2006;

WE hereby authorize and request Morgan, Lewis & Bockius LLP to insert here in parentheses (Application No. 11/471,915 filed June 20, 2006) the application number of said application when known;

WHEREAS LEHMAN BROTHERS INC., whose mailing address is 745 Seventh Avenue, New York, NY 10019, (hereinafter referred to as Assignee), is desirous of securing the entire right, title, and interest in and to this invention in all countries throughout the world, and in and to the application of United States Letters Patent on this invention and the Letters Patent to be issued upon this application;

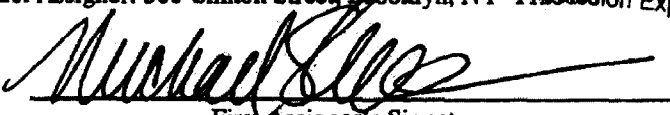
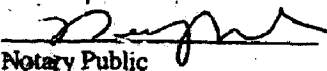
NOW THEREFORE, be it known that, for good and valuable consideration the receipt of which from Assignee is hereby acknowledged, WE, as Assignors, have sold, assigned, transferred, and set over, and do hereby sell, assign, transfer, and set over unto the Assignee, its lawful successors and assigns, OUR entire right, title, and interest in and to this invention, the above-identified provisional and non-provisional applications, and all divisions, and continuations thereof, and all Letters Patent of the United States which may be granted thereon, and all reissues thereof, and all rights to claim priority on the basis of such applications, and all applications for Letters Patent which may hereafter be filed for this invention in any foreign country and all Letters Patent which may be granted on this invention in any foreign country, and all extensions, renewals, and reissues thereof; and WE hereby authorize and request the Commissioner of Patents and Trademarks of the United States and any official of any foreign country whose duty it is to issue patents on applications as described above, to issue all Letters Patent of this invention to Assignee, its successors and assigns, in accordance with the terms of this Assignment;

AND, WE HEREBY covenant that WE have the full right to convey the interest assigned by this Assignment, and WE have not executed and will not execute any agreement in conflict with this Assignment;

AND, WE HEREBY further covenant and agree that WE will, without further consideration, communicate with Assignee, its successors and assigns, any facts known to US respecting this invention, and testify in any legal proceeding, sign all lawful papers when called upon to do so, execute and deliver any and all papers that may be necessary or desirable to perfect the title to this invention in said Assignee, its successors or assigns, execute all divisional, continuing, and reissue applications, make all rightful oaths and generally do everything possible to aid Assignee, its successors and assigns, to obtain and enforce proper patent protection for this invention in the United States and any foreign country, it being understood that any expense incident to the execution of such papers shall be borne by the Assignee, its successors and assigns;

AND, WE HEREBY further covenant and agree that WE will assign to Assignee, its lawful successors and assigns, OUR entire right, title, and interest in and to any and all patent applications, both United States and foreign, and all Letters Patent that may be granted thereon, that claim priority to this invention or to the above-identified provisional or non-provisional applications in any manner, such applications specifically including, but not limited to, divisionals, continuations, continuations-in-part, and all other provisional and non-provisional applications.

IN TESTIMONY WHEREOF, WE have hereunto set our hands.

County of: <u>New York</u>	First Assignor: Michael Sherman	NEERAV SHAH Notary Public, State of New York No. 01SH6080901 Qualified in New York County Commission Expires Sept. 23, 2006
State of: <u>New York</u>	Address of First Assignor: 368 Clinton Street, Brooklyn, NY	
Subscribed and sworn to before me this <u>12th</u> day of <u>July</u> , 2006.		
 Notary Public	First Assignor's Signature	
	Date <u>July 12, 2006</u>	
Names of additional inventors/assignors attached <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

County of: New York SS
State of: New York
Subscribed and sworn to before me this 12th day of July, 2006.
Notary Public [Signature]

Second Assignor: Steven R. Halperin
Address of Second Assignor: 505 Greenwich Street, Apt. 9E, New York, NY 10013

[Signature]
Second Assignor's Signature
Date: 7/12/06

NEERAV SHAH
Notary Public, State of New York
No. 01SH6080901
Qualified in New York County
Commission Expires Sept. 23, 2006

County of: New York SS
State of: New York
Subscribed and sworn to before me this 12th day of July, 2006.
Notary Public [Signature]

Third Assignor: Paul Robinson
Address of Third Assignor: 303 East 37th Street, Apt. 2F, New York, NY 10026

[Signature]
Third Assignor's Signature
Date: 7-12-06

NEERAV SHAH
Notary Public, State of New York
No. 01SH6080901
Qualified in New York County
Commission Expires Sept. 23, 2006

Names of additional inventors/assignors attached Yes No