UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	
	:	
LEHMAN BROTHERS SECURITIES AND ERISA LITIGATION	:	**09 MD 2017 (LAK)**
	:	
This Document Applies to: ALL CASES	:	

RULE 7.1 DISCLOSURE STATEMENT OF DEFENDANT INCAPITAL LLC

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel of record for Defendant Incapital LLC certifies as follows: Defendant Incapital LLC is a wholly-owned subsidiary of Incapital Holdings LLC, a Delaware corporation. Neither corporation is publicly-traded.

Dated: June 23, 2009

Respectfully Submitted,

BOIES, SCHILLER & FLEXNER LLP

By: /s/

David R. Boyd
5301 Wisconsin Avenue, N.W.
Suite 800
Washington, D.C. 20015

Attorneys for Defendant Incapital LLC