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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**DEBTORS' OMNIBUS REPLY TO CERTAIN RESPONSES TO
DEBTORS' FORTY-FIRST, FORTY-SECOND AND
FORTY-THIRD OMNIBUS OBJECTIONS TO CLAIMS (LATE-FILED
CLAIMS AND LATE-FILED LEHMAN PROGRAMS SECURITIES CLAIMS)**

TO THE HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), file this omnibus reply (the "Reply") to certain responses received opposing the (i) Debtors' Forty-First Omnibus Objection to Claims (Late-Filed Claims) [Docket No. 11306], (ii) Debtors' Forty-Second Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims) [Docket No. 11307], and (iii) Debtors' Forty-Third Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims) [Docket No. 11308] (collectively, the "Omnibus Objections")¹ and respectfully represent as follows:

¹ Capitalized terms not defined herein shall have the meaning ascribed to them in the Omnibus Objections.

I. PRELIMINARY STATEMENT

1. The Bar Date Order (as defined below) required that in order for claims to be considered timely-filed, they must have been actually received on or before the applicable deadline. The claims included on Exhibit A² (the “Late-Filed Claims”) were received after the applicable Bar Dates (as defined below), and therefore, should be expunged and disallowed.

2. The Late-Filed Claims were mailed by Claimants in foreign countries less than six calendar days prior to the applicable Bar Date. Based on the Debtors’ review of information concerning the delivery period for mail from the applicable foreign countries, the Claimants could not have reasonably expected that the Late-Filed Claims would be delivered to the Debtors prior to the Bar Dates. The Claimants do not argue that they are entitled to relief pursuant to Bankruptcy Rule 9006(b), but rather merely state they mailed the Late-Filed Claims prior to the applicable deadline. Notwithstanding that the Claimants did not raise such arguments, for the reasons set forth herein, the Claimants cannot satisfy the “hard line” application of the “excusable neglect” standard followed by the Second Circuit and by this Court in these chapter 11 cases.

3. This Court entered an order on June 2, 2009 [Docket No. 4271] (the “Bar Date Order”), establishing (i) September 22, 2009 (the “Bar Date”) and November 2, 2009 (the “Securities Programs Bar Date,” together with the Bar Date, the “Bar Dates”) as the deadlines for filing claims against the Debtors based on prepetition claims and (ii) the procedures for the filing of such claims. Despite clear language in the Bar Date Order warning that failure to timely file a claim would result in their claims being barred, the Claimants submitted untimely claims.

² Exhibit A lists the holder of each Late-Filed Claim (the “Claimant”), its claim number, the date the claim was postmarked, the date the claim was received, the country of origin, and the method of mailing.

4. The Debtors received formal and informal responses to the Omnibus Objections representing over 300 claims. The responses assert a variety of reasons why the untimeliness of the Late-Filed Claims should be excused. The vast majority of excuses relate to the time that the mail was in transit, particularly with regard to international mail. Through this Reply, the Debtors reply to the ten responses (the “Responses”) filed by the Claimants.³

II. ARGUMENT

A. The Second Circuit Strictly Enforces Bar Dates and Sets a High Bar for Excusable Neglect

5. As this Court has recognized, “bar dates are critically important to the administration of a successful chapter 11 case.” *In re Lehman Bros. Holdings, Inc.*, 433 B.R. 113, 119 (Bankr. S.D.N.Y. 2010) (internal quotations omitted). A bar date enables debtors to determine with reasonable promptness, efficiency, and finality what claims will be made against their estates—a determination without which they cannot effectively reorganize. *In re Keene Corp.*, 188 B.R. 903, 907 (Bankr. S.D.N.Y. 1995); *Florida Dept. of Ins. v. Drexel Burnham Lambert Group, Inc. (In re Drexel Burnham Lambert Group, Inc.)*, 148 B.R. 1002, 1005 (S.D.N.Y. 1993) (“The bar order by forcing creditors to make known their claims against the estate, enables the bankruptcy judge to tally up the debtor’s assets and liabilities so that a reorganization plan can be developed.”) (internal quotations omitted). Bankruptcy Rule 9006(b) vests the decision to extend the bar date “squarely within the discretion of the bankruptcy judge.” *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. at 1008.

6. Bankruptcy Rule 9006(b)(1) provides that “on motion made after the expiration of the specified period [the court may] permit the act to be done where the failure to act

³ This Reply only addresses the Responses listed on Exhibit A. The Debtors reserve their right to file reply briefs responding to all other responses received in opposition to the Omnibus Objections.

was the result of excusable neglect.” Fed. R. Bankr. P. 9006(b)(1). The Supreme Court, in interpreting the term “excusable neglect,” has held that the term “neglect” in its ordinary sense means “to give little attention or respect to a matter, or . . . to leave undone or unattended to esp[ecially] through carelessness . . . and encompasses both simple, faultless omissions to act and more commonly, omissions caused by carelessness.” *Pioneer Inv. Serv. Co. v. Brunswick Assocs.*

L.P., 507 U.S. 380, 388 (1993). The determination of whether a claimant’s neglect of a deadline is excusable, according to *Pioneer*, however, is an equitable determination in which a court should consider all relevant circumstances surrounding the claimant’s omission, such as: “the danger of prejudice to the debtor, the length of the delay and its potential impact on judicial proceedings, the reason for the delay, including whether it was within the reasonable control of the movant, and whether the movant acted in good faith.” *Id.* at 395.

7. In applying the *Pioneer* factors to determine whether a late-filed proof of claim was the result of “excusable neglect,” the Second Circuit has taken a “hard line” approach that does not give the four factors equal weight. *In re Enron Corp.*, 419 F.3d 115, 122-24 (2d Cir. 2005); *In re Lehman Bros. Holdings Inc.*, 433 B.R. at 119-20. The third *Pioneer* factor—the reason for the delay in filing, including whether the cause of such delay was within the reasonable control of the claimant—is the most critical. *See Enron*, 419 F.3d at 122-24. The Second Circuit has noted that the reason for this approach is that the other factors delineated in *Pioneer*—prejudice, length of delay and impact on judicial proceedings, and the claimant’s good faith—will typically weigh in favor of the claimant, and the court will therefore focus on the reason for the delay in filing. *Id.* at 122 (citing *Silivanch v. Celebrity Cruises, Inc.*, 333 F.3d 355, 368 (2d Cir. 2003).).

8. This Court has followed the Second Circuit’s “hard line” approach in applying the *Pioneer* factors in deciding ten prior motions in this case. Only on two occasions, where “creditors consciously endeavored to comply with the bar date and established that their delay was the result of justifiable confusion over the application of the bar date to their particular claims,” did this Court find the existence of excusable neglect. *In re Lehman Brothers Holdings Inc.*, 433 B.R. at 127. On the eight other occasions, this Court found that the delay in filing the late claims was within the control of the various claimants and that “reasons offered by the Movants demonstrate a lack of care or thoughtful attention to the preparation and filing of their proofs of claim.” *Id.* The Court should follow its prior decisions and overrule the Responses which allege mere “neglect”—not “excusable neglect”—on the part of the claimants in failing to timely file their claims.

9. The *Pioneer* factors, particularly the reason for Claimants’ delay in filing their Claims, the prejudice to the Debtor, and the length of the delay, weigh heavily in favor of the Debtors.

**B. The Omnibus Objections Should Be Granted
Because the Claimants Cannot Demonstrate Excusable Neglect**

10. The burden of establishing excusable neglect is squarely on the Claimants, not the Debtors or the Court. *In re Enron Corp.*, 419 F.3d at 121 (“The burden of proving excusable neglect lies with the late-claimant.”). The Claimants do not argue that the circumstances surrounding the Late-Filed Claims warrant relief pursuant to Bankruptcy Rule 9006(b), or provide any analysis in support of “excusable neglect” to satisfy their burden.

11. The only argument asserted by the Claimants that their Late-File Claims should be deemed timely-filed is that they mailed their proofs of claims prior to the applicable Bar Date. Contrary to such assertions, postmarking the Late-Filed Claims prior to the applicable Bar

Date does not satisfy the Bar Date Order. Pursuant to the Bar Date Order, “[p]roofs of Claim will be deemed timely-filed only if **actually received** by Epiq or the Court on or before the Bar Date.” (Bar Date Ord. at 3 (emphasis in original).) Similarly, the Bar Date Notice and the Securities Programs Bar Date Notice each warned, in bold and underlined font, **that claims would only be considered timely if actually received on or before the Bar Date.** (Bar Date Notice at 3; Securities Programs Bar Date Notice at 3.) The Bar Date Notice and the Securities Programs Bar Date Notice were widely disseminated, and the Securities Programs Bar Date Notice was translated into numerous different languages.

12. The provisions of the Bar Date Order, the Bar Date Notice, and the Securities Programs Bar Date Notice were clear and unambiguous. Each stated, in no uncertain terms, that claims would only be deemed timely if *actually received* on or before the Bar Date. **Notwithstanding such fact, Claimants have “fail[ed] to follow the clear dictates of a court rule,” and they should not be permitted to have their late-filed claims deemed timely simply because they mailed their claim on or before the Bar Dates.** *See In re Enron Corp.*, 419 F.3d at 123.

13. **While the Supreme Court in *Pioneer* recognized that courts are “permitted, where appropriate, to accept late filings caused by inadvertence, mistake, or carelessness, as well as by intervening circumstances beyond the party’s control,”** *Pioneer*, 507 U.S. at 388, 391, the Second Circuit has applied a strict standard in determining whether inadvertence or mistake amounts to excusable neglect, noting that “the equities will rarely if ever favor a party who fails to follow the clear dictates of a court rule, and ... where the rule is entirely clear, we continue to expect that a party claiming excusable neglect will, in the ordinary course, lose under the *Pioneer* test.” *In re Enron Corp.*, 419 F.3d at 123, 126 (internal quotations omitted).

14. While time in transit can, in some circumstances, constitute excusable neglect, here the facts do not rise to the level of excusable neglect. See, e.g., *In re Bicoastal Corp.*, 136 B.R. 288, 290 (Bankr. M.D. Fla. 1990) (finding excusable neglect where claimant contracted for delivery of proof of claim by specific date, but due to extreme weather conditions, delivery service failed to timely deliver the proof of claim). When, as here, the reason for the late claim is that a claimant waited until too close to the bar date and selected the slowest method of delivery, courts have not hesitated to prohibit the late-filed claim. See, e.g., *Kmart Corp.*, 381 F.3d 709, 715 (7th Cir. 2004); *In re Diggs*, 220 B.R. 247, 252 (Bankr. M.D.N.C. 1998).

15. It was Claimants' responsibility to mail the Claims sufficiently in advance of the Bar Dates to insure that the Late-Filed Claims were received timely. The failure to do so is mere carelessness that was within the control of Claimants and thus does not satisfy the requirements for excusable neglect. See *In re Yankee Distrib. Co., Inc.*, 53 B.R. 222, 223-24 (D. Vt. 1985) (denying motion to have claim that was one day late deemed timely on basis that claimant was responsible for late-filing due to misplaced reliance on postal system to deliver claim timely). For example, in *Kmart*, the claimant's attorney waited until the day before the bar date to mail the claim, and entrusted the claim to a clerk. *Kmart*, 381 F.3d at 712. The clerk, either due to oversight or because the post office could not guarantee next day delivery, checked the box for Second Day Delivery, thereby causing the claim to be delivered on the day after the bar date. *Id.* The Court held that by waiting until the last possible moment to mail the claim and failing to follow up with the clerk, the claimant could not establish excusable neglect. *Id.* at 715. Similarly, in *Diggs*, the court noted that because the claimant waited until the day before the claim was due to mail it and used first class mail, rather than an overnight mail service to ensure compliance with

the bar date, the reason for the delay was within the reasonable control of the movant. *Diggs*, 220 B.R. at 250-52.

16. Here, as detailed on Exhibit A, each of the Claimants mailed his Late-Filed Claim(s) from a foreign country only four to six calendar days before the applicable Bar Dates using first class international mail, which is the slowest type of mail and has no guarantee of delivery within any particular timeframe. The Bar Date occurred on a Tuesday and the Securities Programs Bar Date occurred on a Monday, and therefore the Claimants waited to mail the Late-Filed Claims until between two and four working days before such deadlines.

17. Eight of the Late-Filed Claims were mailed from Hong Kong. The Hong Kong Post Office provides delivery guidelines for international airmail, but notes that the guidelines are merely points of reference. (See Hongkong Post Delivery Standards, attached hereto as Exhibit B, available at http://www.hongkongpost.com/doc/common/pos15_Supplement.pdf.) For mail from Hong Kong to the United States, the Hong Kong Post Office expects, but does not guarantee, that mail will be delivered anywhere between five and sixteen *working days* after mailing. (*Id.*)

18. Two of the Late-Filed Claims were mailed from Spain. The Spanish Post Office does not provide an estimated time of arrival for mail to the United States, and instead notes that delivery times will vary according to the country. (See Description of Spanish Registered Mail, attached hereto as Exhibit C, available at <http://www.correos.es/ENG/01P-EnviarDoc/01-CPostales/02-CCertificadas/01P0102-CCertificadas.asp>.) However, the guidelines provide that mail within Spain takes up to 3 *working days* for delivery, and international mail within Europe takes up to 4 *working days*. It is not reasonable to expect that mail delivery from Spain to the United States would take any less time than mail delivery to countries within Europe.

19. The untimeliness of the Late-Filed Claims was squarely within Claimants' control and occurred as a result of Claimants' delay in mailing the Late-Filed Claims and their choice to use the slowest delivery option. Despite the requirement that claims be *actually received* prior to the Bar Dates, the Claimants delayed mailing the Late-Filed Claims until six or fewer calendar days (four or fewer working days) prior to the applicable Bar Dates using Hong Kong or Spain's regular mail system. Claimants elected not to use any priority or express designation, or any overnight services such as FedEx, DHL, or UPS. Thus, it was unreasonable for Claimants to have had any expectation that the Late-Filed Claims would arrive prior to the Bar Dates. As such, the reason for the delay weighs strongly against a finding of excusable neglect.

C. Allowing the Claims Will Prejudice These Estates

20. "Prejudice" includes not only the harm to the debtor but also the adverse impact that a late claim may have on the judicial administration of the case, considering the size of the late claim in relation to the estate. See *In re Keene Corp.*, 188 B.R. 903, 910 (Bankr. S.D.N.Y. 1995); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. at 1007; *In re Alexander's Inc.*, 176 B.R. 715, 722 (Bankr. S.D.N.Y. 1995). More than 67,000 claims have been filed against the Debtors. Enforcement of the Bar Dates is critical for the Debtors to manage the enormous task of processing the claims and to proceed with reorganization. The Debtors' employees and advisors have spent significant amounts of time analyzing the claims, and the Debtors have filed a proposed reorganization plan and disclosure statement. This Court has already determined that in these cases "the enormity of the claims allowance process is self-evident, and prejudice needs to be evaluated in this unprecedented setting" and therefore, a "strict application of the Bar Date Order is needed to effectively manage the claims process and that permitting additional claims will lead to an opening of the claims process with foreseeable prejudice to the Debtors." *In re Lehman Brothers Holdings Inc.*, 433 B.R. at 121.

21. While Claimants may argue that the Debtors will not be prejudiced by acceptance of the Late-Filed Claims because “it’s only one claim” or because the dollar value is relatively small, this argument should be rejected. It ignores the cumulative effect that permitting the Late-Filed Claims will have on the estate. Permitting exceptions to the Bar Dates does not impact “only one claim” and could have a significant economic impact on the estates, including the distributions available to creditors that exercised proper diligence in filing their claims. As this Court has recognized, “[t]he prejudice to the Debtors is not traceable to the filing of any additional single claim but to the impact of permitting exceptions that will encourage others to seek similar leniency.” *Id.* at 121.

22. The status of these chapter 11 cases also confirms the prejudice that Debtors will suffer if the Late-Filed Claims are allowed to proceed. The Debtors filed their first amended chapter 11 plan and disclosure statement on January 25, 2011. The filing, in and of itself, of a chapter 11 plan and disclosure statement is a factor that is considered when determining whether a debtor will be prejudiced. *See In re Keene Corp.*, 188 B.R. at 910. The Debtors have spent significant amounts of time and effort negotiating the chapter 11 plan as well as reviewing and objecting to claims. If Claimants are granted leniency on the basis of excusable neglect, then holders of other late-filed claims will seek similar relief. A sudden increase in claims at this time would disrupt the orderly administration of the Debtors’ estates.

4. Length of Delay.

23. The Late-Filed Claims were received between one and thirteen days after the Bar Dates. Although the Debtors recognize that the length of delay as to certain Late-Filed Claims was minimal, Claimants never filed a motion with the Court seeking relief under Bankruptcy Rule 9006(b). It was only after the Debtors filed the Omnibus Objections, almost a year after the Bar Date and ten months after the Securities Programs Bar Date, that these parties

raised any argument that their Late-Filed Claims should be deemed timely-filed. At least two of the Claimants requested return receipts, which suggests that they were aware that their Late-Filed Claims were untimely. If parties are permitted to claim excusable neglect at this stage in the proceeding, then the purpose and effect of the Bar Dates will have been diluted. Accordingly, this *Pioneer* factor weighs in favor of the Debtors.

5. Good Faith.

24. The Debtors have no evidence that Claimants acted in bad faith when they claimed excusable neglect. However, as discussed above, this factor typically weighs in favor of the party moving to file a late claim and hardly counterbalances the other three *Pioneer* factors which weigh in the Debtors' favor, particularly the "reason for delay" factor, discussed above, which the Second Circuit has deemed to be the most relevant and critical in the equitable determination of whether a movant's neglect is excusable. See *In re Enron Corp.*, 419 F.3d at 122-24.

III. CONCLUSION

WHEREFORE, for the reasons set forth above and in the Omnibus Objections, the Debtors respectfully request that the Court enter an order disallowing and expunging the Late-Filed Claims in their entirety and grant such other and further relief as the Court may deem just and appropriate.

Dated: May 27, 2011
New York, New York

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EXHIBIT A

EXHIBIT A

<u>Claimant Name</u>	<u>Claim Number</u>	<u>Omnibus Objection</u>	<u>Response Docket Number</u>	<u>Date Mailed</u>	<u>Date Received</u>	<u>Country of Origin</u>	<u>Type of Mail</u>
Quismorio, James	36443	41	12130	9/18/09	10/5/09	Hong Kong	First Class, Registered
Iberaval SGR	64505	42	11828	10/27/09	11/3/09	Spain	First Class, Certified, Return Receipt Requested
Synam Limited	64625	42	12426, 12520	10/28/09	11/4/09	Hong Kong	First Class
Synam Limited	64626	42	12426, 12521	10/28/09	11/4/09	Hong Kong	First Class
Synam Limited	64627	42	12426, 12522	10/28/09	11/4/09	Hong Kong	First Class
Force Manner Company Limited	65120	42	11831	10/29/09	11/6/09	Hong Kong	First Class
Vilchez Moleon, Antonio	65291	42	12110	10/28/09	11/10/09	Spain	First Class, Registered
Mohinani, Hassomal Bulchand and Renu Harish	65305	43	12123, 12124, 12125	10/27/09	11/10/09	Hong Kong	First Class, Registered, Return Receipt Requested
Mohinani, Hassomal Bulchand and Renu Harish	65306	43	12123, 12124, 12125	10/27/09	11/10/09	Hong Kong	First Class, Registered, Return Receipt Requested
Mohinani, Hassomal Bulchand and Renu Harish	65307	43	12123, 12124, 12125	10/27/09	11/10/09	Hong Kong	First Class, Registered, Return Receipt Requested

EXHIBIT B

郵費及服務
Postage Rates and Services



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Linking people Delivering business 傳心意 遞商機

二零一零年十二月
December 2010

第九期：派遞標準

Section 9: Delivery Standard

1 信件及包裹的派遞標準未能保證，資料只供參考之用。The delivery standard for letters and parcels are for reference only, as they cannot be guaranteed.
 2 = 星期一 Monday, 3 = 星期二 Tuesday, 4 = 星期三 Wednesday, 5 = 星期四 Thursday, 6 = 星期五 Friday, 7 = 星期六 Saturday and 8 = 星期日 Sunday

(二零一零年十二月 December 2010)

目的地 Destinations	派遞地區 (郵遞區碼) Delivery Area or Locality (Postcode)	5 派遞標準 (工作日數) 4 Delivery Standard (Number of Working Days)				平郵 Surface	信件 Letter	包裹 Parcel	總重 Parcel	Working Day
		空郵 Air	信件 Letter	包裹 Parcel	平郵 Surface					
阿富汗 Afghanistan	All	9-10	11-16	10-15	65-110	40-80	40-80	30-70	1-6	
阿爾巴尼亞 Albania	All	8-10	9-11	10-15	55-110	55-110	55-110	55-110	1-6	
阿爾及利亞 Algeria	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
安哥拉 Angola	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
安圭拉 Anguilla	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
安提瓜及巴布達 Antigua and Barbuda	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
阿根廷 Argentina	All	8-9	9-10	9-10	35-65	35-65	35-65	35-65	1-6	
亞美利加 Argentina	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
亞森申 Ascension	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
澳大利亞 (澳洲) Australia	All	7-8	7-8	7-8	25-45	25-45	25-45	25-45	1-5	
奧地利 Austria	All	7-8	7-8	7-8	35-45	35-45	35-45	35-45	1-6	
亞塞拜疆 Azerbaijan	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
亞齊 Azores	All	9-12	10-13	10-13	55-85	55-85	55-85	55-85	1-5	
巴林 Bahrain	All	5-6	6-7	6-7	30-60	30-60	30-60	30-60	6-4	
孟加拉 Bangladesh	All	6-7	7-8	7-8	35-65	35-65	35-65	35-65	7-4	
巴巴多斯 Barbados	All	8-10	10-12	10-12	55-80	55-80	55-80	55-80	1-5	
比利時 Belgium	All	6-7	7-8	7-8	25-45	25-45	25-45	25-45	1-6	
貝里斯 Belize	All	9-14	10-15	10-15	50-85	50-85	50-85	50-85	1-5	
汶萊 Brunei	All	7-12	8-13	8-13	55-90	55-90	55-90	55-90	1-5	
百慕大 Bermuda	All	8-9	9-10	9-10	50-100	50-100	50-100	50-100	1-6	
不丹 Bhutan	All	11-16	12-17	12-17	50-100	50-100	50-100	50-100	1-6	
玻利維亞 Bolivia	All	8-10	9-11	9-11	55-90	55-90	55-90	55-90	1-6	
波斯尼亞及黑塞哥維那 Bosnia and Herzegovina	All	7-10	8-11	8-11	55-85	55-85	55-85	55-85	1-6	
博茨瓦納 Botswana	All	8-10	10-15	10-15	60-90	60-90	60-90	60-90	1-6	
巴西 Brazil	All	6-8	7-9	7-9	35-60	35-60	35-60	35-60	1-5	
英屬印度洋地區 British Indian Ocean Territory	All	6-7	7-8	7-8	25-45	25-45	25-45	25-45	1-5	
文萊 Brunei Darussalam	All	7-8	9-10	9-10	15-45	15-45	15-45	15-45	1-4, 6	
保加利亞 Bulgaria	All	8-9	9-10	9-10	60-100	60-100	60-100	60-100	1-5	
布隆迪 Burundi	All	8-12	9-13	9-13	65-95	65-95	65-95	65-95	1-5	
柬埔寨 Cambodia	All	9-11	10-12	10-12	60-90	60-90	60-90	60-90	1-6	
喀麥隆 Cameroon	All	7-9	9-11	9-11	50-75	50-75	50-75	50-75	1-5	
加拿大 Canada	All (post codes beginning with H1C-L1M), P and Y others	5-8	6-9	6-9	25-40	25-40	25-40	25-40	1-5	
加那利群島 Canary Islands	All	6-11	7-12	7-12	35-65	35-65	35-65	35-65	1-5	
佛羅里達 Cayman	All	10-15	11-16	11-16	70-95	70-95	70-95	70-95	1-5	
加羅林群島 Caroline Islands	All	9-14	10-15	10-15	55-90	55-90	55-90	55-90	1-5	
開曼群島 Cayman Islands	All	9-14	10-15	10-15	55-90	55-90	55-90	55-90	1-5	
中非共和國 Central African Republic	All	11-15	12-16	12-16	65-95	65-95	65-95	65-95	1-6	
智利 Chile	All (except Santiago, Valparaiso, Viña del Mar, Pudahuel, and others)	13-14	14-15	14-15	55-85	55-85	55-85	55-85	1-5	
中國內地 China, Mainland	All (except Beijing, Shanghai, and other cities in other province)	3-4	4-5	4-5	3-6	3-6	3-6	3-6	1-7	
聖誕島 Christmas Island	All	9-14	10-15	10-15	55-80	55-80	55-80	55-80	1-5	
科科斯群島 (西京) Cocos (Keeling) Islands	All	8-10	9-11	9-11	35-75	35-75	35-75	35-75	1-6	
哥倫比亞 Colombia	All	8-12	9-13	9-13	65-95	65-95	65-95	65-95	1-6	

目的地 Destinations	派遞地區 (郵遞區碼) Delivery Area or Locality (Postcode)	5 派遞標準 (工作日數) 4 Delivery Standard (Number of Working Days)				平郵 Surface	信件 Letter	包裹 Parcel	總重 Parcel	Working Day
		空郵 Air	信件 Letter	包裹 Parcel	平郵 Surface					
哥倫比亞 Colombia	All	8-10	9-11	9-11	40-80	40-80	40-80	40-80	1-6	
剛果民主共和國 Congo (Kinshasa)	All	8-9	9-10	9-10	55-80	55-80	55-80	55-80	1-6	
哥倫比亞 Colombia	All	11-16	12-17	12-17	65-95	65-95	65-95	65-95	1-6	
利比亞 Arab Jamahiriya (Libya)	All	9-15	10-16	10-16	55-90	55-90	55-90	55-90	1-5	
利比亞 Arab Jamahiriya (Libya)	All	5-7	6-10	6-10	30-55	30-55	30-55	30-55	1-5	
立陶宛 Lithuania (Rep. of)	All	9-14	10-15	10-15	40-60	40-60	40-60	40-60	1-6	
盧森堡 Luxembourg	All	8-9	9-10	9-10	30-45	30-45	30-45	30-45	1-5	
澳門 Macau	All	9-9	8-11	8-11	50-85	50-85	50-85	50-85	1-6	
馬達加斯加 Madagascar (Dem. Rep. of)	All	9-12	11-14	11-14	55-90	55-90	55-90	55-90	1-5	
馬達加斯加 Madagascar (Dem. Rep. of)	All	9-14	10-15	10-15	70-95	70-95	70-95	70-95	1-5	
馬來西亞 Malaysia	All	9-14	10-15	10-15	55-90	55-90	55-90	55-90	1-5	
馬來西亞 Malaysia	All	6-7	7-9	7-9	15-40	15-40	15-40	15-40	1-5	
馬爾代夫 Maldives (Rep. of)	All	8-10	9-11	9-11	30-55	30-55	30-55	30-55	6-4	
馬爾地夫 Maldives (Rep. of)	All	9-14	10-15	10-15	45-85	45-85	45-85	45-85	1-5	
馬爾他 Malta	All	8-9	9-10	9-10	30-65	30-65	30-65	30-65	1-5	
馬紹爾群島 Marshall Islands	All	8-13	9-14	9-14	25-65	25-65	25-65	25-65	1-5	
馬紹爾群島 Marshall Islands	All	9-14	10-15	10-15	40-65	40-65	40-65	40-65	1-5	
毛里求斯 Mauritius	All	9-14	10-15	10-15	60-90	60-90	60-90	60-90	1-5	
毛里求斯 Mauritius	All	5-8	7-9	7-9	20-55	20-55	20-55	20-55	1-5	
墨西哥 Mexico	All	7-9	9-10	9-10	30-45	30-45	30-45	30-45	1-6	
摩爾多瓦 Moldova (Rep. of)	All	7-10	8-11	8-11	40-60	40-60	40-60	40-60	1-5	
蒙特內哥羅 Montenegro (Rep. of)	All	8-11	10-11	10-11	60-85	60-85	60-85	60-85	1-5	
蒙古 Mongolia	All	8-10	9-11	9-11	60-90	60-90	60-90	60-90	6-4	
莫桑比克 Mozambique	All	6-7	8-10	8-10	50-80	50-80	50-80	50-80	1-5	
莫桑比克 Mozambique	All	8-13	9-14	9-14	50-85	50-85	50-85	50-85	1-5	
緬甸 Myanmar (Union of)	All	5-7	6-8	6-8	20-50	20-50	20-50	20-50	1-6	
納米比亞 Namibia	All	8-9	10-12	10-12	60-90	60-90	60-90	60-90	1-6	
奈及利亞 Nigeria	All	9-14	10-15	10-15	50-80	50-80	50-80	50-80	1-5	
奈及利亞 Nigeria	All	5-7	6-8	6-8	40-85	40-85	40-85	40-85	1-5	
荷蘭 Netherlands	All	5-7	6-8	6-8	30-60	30-60	30-60	30-60	1-5	
荷蘭安提及阿魯巴 Netherlands Antilles and Aruba	All	10-11	12-13	12-13	45-60	45-60	45-60	45-60	1-5	
新西蘭 New Zealand	All	5-6	6-7	6-7	20-45	20-45	20-45	20-45	1-6	
紐西蘭 New Zealand (New Zealand Territories)	All	9-14	10-15	10-15	55-100	55-100	55-100	55-100	1-5	
尼加拉瓜 Nicaragua	All	9-14	10-15	10-15	65-100	65-100	65-100	65-100	1-5	
尼日利亞 Nigeria	All	5-7	8-9	8-9	50-80	50-80	50-80	50-80	1-6	
挪威 Norway	All	9-14	10-15	10-15	55-90	55-90	55-90	55-90	1-5	
阿曼 Oman	All	6-9	7-10	7-10	30-45	30-45	30-45	30-45	1-5	
巴基斯坦 Pakistan	All	5-9	7-10	7-10	20-40	20-40	20-40	20-40	6-4	
巴拿馬 Panama (Rep. of)	All	7-10	12-16	12-16	35-55	35-55	35-55	35-55	1-5	
巴拿馬 Panama (Rep. of)	All	8-10	13-15	13-15	40-65	40-65	40-65	40-65	1-5	
巴拉圭 Paraguay	All	8-9	10-11	10-11	35-75	35-75	35-75	35-75	1-6	
秘魯 Peru	All	7-8	8-11	8-11	55-80	55-80	55-80	55-80	1-5	
菲律賓 Philippines	All	5-6	7-12	7-12	12-45	12-45	12-45	12-45	1-5	
菲律賓 Philippines	All	9-14	10-15	10-15	55-80	55-80	55-80	55-80	1-5	
皮特凱恩群島 Pitcairn Islands	All	9-9	10-11	10-11	30-60	30-60	30-60	30-60	1-5	
波多黎各 Puerto Rico	All	5-7	7-9	7-9	30-45	30-45	30-45	30-45	1-5	
波多黎各 Puerto Rico	All	9-14	10-15	10-15	40-50	40-50	40-50	40-50	1-5	

第九部 Section 9: 空郵載郵時間 Air Mail Latest Times of Posting (二零一零年十二月 December 2010)

在郵政總局, 凡沙運郵政局, 九龍中環郵政局及國際郵件中心郵政總局收寄普通航空郵件的最後時間 (掛號郵件及包裹的最後時間通常比下面所列時間提早一小時)
Latest times of posting of ordinary air letter mails at the General Post Office, Tsui Sha Tsui Post Office, Kowloon Central Post Office and International Mail Centre Post Office (Latest posting times for registered items and parcels are normally one hour earlier than the times shown)

目的地 Destinations	星期一 Mon	星期二 Tue	星期三 Wed	星期四 Thu	星期五 Fri	星期六 Sat	星期日 Sun
阿富汗 Afghanistan	5pm	noon	noon	5pm	noon	noon	-
阿爾巴尼亞 Albania	5pm	5pm	5pm	5pm	5pm	5pm	-
阿爾及利亞 Algeria	5pm	5pm	5pm	5pm	5pm	5pm	-
安哥拉 Angola	5pm	5pm	5pm	5pm	5pm	5pm	-
安圭拉 Anguilla	5pm	5pm	5pm	5pm	5pm	5pm	-
安提瓜及巴布達 Antigua and Barbuda	5pm	5pm	5pm	5pm	5pm	5pm	-
阿根廷 Argentina	5pm	noon	5pm	5pm	noon	5pm	-
亞美尼亞 Armenia	5pm	5pm	5pm	5pm	5pm	5pm	-
阿森松 Azores	5pm	5pm	5pm	5pm	5pm	5pm	-
澳大利亞 (澳洲) Australia	5pm	5pm	5pm	5pm	5pm	5pm	-
澳洲 (澳洲) Australia	5pm	5pm	5pm	5pm	5pm	5pm	-
其他省份 All other states	noon	noon	noon	noon	noon	noon	-
奧地利 Austria	5pm	5pm	5pm	5pm	5pm	5pm	-
亞塞拜疆 Azerbaijan	5pm	5pm	5pm	5pm	5pm	5pm	-
亞齊 Azores	5pm	5pm	5pm	5pm	5pm	5pm	-
巴哈馬 Bahamas	5pm	5pm	5pm	5pm	5pm	5pm	-
巴林 Bahrain	noon	5pm	5pm	5pm	5pm	noon	-
巴利阿里群島 Balearic Islands	5pm	5pm	5pm	5pm	5pm	5pm	-
孟加拉 Bangladesh	5pm	5pm	5pm	5pm	5pm	5pm	-
巴巴多斯 Barbados	5pm	5pm	5pm	5pm	5pm	5pm	-
白俄羅斯 Belarus	5pm	5pm	5pm	5pm	5pm	5pm	-
比利時 Belgium	5pm	5pm	5pm	5pm	5pm	5pm	-
伯利茲 Belize	5pm	5pm	5pm	5pm	5pm	5pm	-
貝寧 Benin	5pm	5pm	5pm	5pm	5pm	5pm	-
百慕達 Bermuda	5pm	5pm	5pm	5pm	5pm	5pm	-
不丹 Bhutan	noon	noon	noon	noon	noon	noon	-
玻利維亞 Bolivia	5pm	noon	5pm	5pm	noon	5pm	-
波斯尼亞-黑塞哥維那 Bosnia and Herzegovina	5pm	5pm	5pm	5pm	5pm	5pm	-
博茨瓦納 Botswana	5pm	5pm	5pm	5pm	5pm	5pm	-
巴西 Brazil	5pm	5pm	5pm	5pm	5pm	5pm	-
英屬印度洋地區 British Indian Ocean Territory	5pm	5pm	5pm	5pm	5pm	5pm	-
文萊 Brunei Darussalam	noon	noon	noon	noon	noon	noon	-
保加利亞 Bulgaria	5pm	5pm	5pm	5pm	5pm	5pm	-
布基納法索 Burkina Faso	5pm	5pm	5pm	5pm	5pm	5pm	-
布隆迪 Burundi	5pm	5pm	5pm	5pm	5pm	5pm	-
柬埔寨 Cambodia	5pm	5pm	5pm	5pm	5pm	5pm	-
喀麥隆 Cameroon	5pm	5pm	5pm	5pm	5pm	5pm	-

在郵政總局, 凡沙運郵政局, 九龍中環郵政局及國際郵件中心郵政總局收寄普通航空郵件的最後時間 (掛號郵件及包裹的最後時間通常比下面所列時間提早一小時)
Latest times of posting of ordinary air letter mails at the General Post Office, Tsui Sha Tsui Post Office, Kowloon Central Post Office and International Mail Centre Post Office (Latest posting times for registered items and parcels are normally one hour earlier than the times shown)

目的地 Destinations	星期一 Mon	星期二 Tue	星期三 Wed	星期四 Thu	星期五 Fri	星期六 Sat	星期日 Sun
萊索托 Lesotho	5pm	5pm	5pm	5pm	5pm	5pm	-
利比里亞 Liberia	5pm	5pm	5pm	5pm	5pm	5pm	-
利比亞 Libyan Arab Jamahiriya (Libya)	5pm	5pm	5pm	5pm	5pm	5pm	-
列支敦士登 Liechtenstein	5pm	5pm	5pm	5pm	5pm	5pm	-
立陶宛 Lithuania (Rep. of)	5pm	5pm	5pm	5pm	5pm	5pm	-
盧森堡 Luxembourg	5pm	5pm	5pm	5pm	5pm	5pm	-
澳門 Macau	5pm	5pm	5pm	5pm	5pm	5pm	-
馬其頓 Macedonia	5pm	5pm	5pm	5pm	5pm	5pm	-
馬達加斯加 Madagascar (Dem. Rep. of)	5pm	5pm	5pm	5pm	5pm	5pm	-
馬德拉 Madeira	5pm	5pm	5pm	5pm	5pm	5pm	-
馬達加斯加 Madagascar (Dem. Rep. of)	5pm	5pm	5pm	5pm	5pm	5pm	-
馬達加斯加 Madagascar (Dem. Rep. of)	5pm	5pm	5pm	5pm	5pm	5pm	-
馬達加斯加 Madagascar (Dem. Rep. of)	5pm	5pm	5pm	5pm	5pm	5pm	-
馬來西亞 Malaysia	5pm	5pm	5pm	5pm	5pm	5pm	-
馬來西亞 Malaysia	5pm	5pm	5pm	5pm	5pm	5pm	-
馬來西亞 Malaysia	5pm	5pm	5pm	5pm	5pm	5pm	-
沙巴 Sabah	5pm	5pm	5pm	5pm	5pm	5pm	-
沙撈越 Sarawak	5pm	5pm	5pm	5pm	5pm	5pm	-
馬爾代夫 Maldives (Rep. of)	5pm	5pm	5pm	5pm	5pm	5pm	-
馬里 Mali	5pm	5pm	5pm	5pm	5pm	5pm	-
馬爾他 Malta	5pm	5pm	5pm	5pm	5pm	5pm	-
馬紹爾群島 Marshall Islands	5pm	5pm	5pm	5pm	5pm	5pm	-
馬紹爾群島 Marshall Islands	5pm	5pm	5pm	5pm	5pm	5pm	-
毛里求斯 Mauritius	5pm	5pm	5pm	5pm	5pm	5pm	-
毛里求斯 Mauritius	5pm	5pm	5pm	5pm	5pm	5pm	-
墨西哥 Mexico	5pm	5pm	5pm	5pm	5pm	5pm	-
摩爾多瓦 Moldova (Rep. of)	noon	noon	noon	noon	noon	noon	-
摩納哥 Monaco	5pm	5pm	5pm	5pm	5pm	5pm	-
蒙古 Mongolia	5pm	5pm	5pm	5pm	5pm	5pm	-
蒙特塞拉特 Montserrat	5pm	5pm	5pm	5pm	5pm	5pm	-
莫桑比克 Mozambique	5pm	5pm	5pm	5pm	5pm	5pm	-
緬甸 Myanmar (Union of)	noon	noon	noon	noon	noon	noon	-
納米比亞 Namibia	5pm	5pm	5pm	5pm	5pm	5pm	-
瑙魯群島 Nauru Islands	5pm	5pm	5pm	5pm	5pm	5pm	-
尼泊爾 Nepal	noon	noon	noon	noon	noon	noon	-
荷蘭 Netherlands	noon	noon	noon	noon	noon	noon	-
荷屬安的列斯及阿魯巴 Netherlands Antilles and Aruba	5pm	5pm	5pm	5pm	5pm	5pm	-
荷屬安的列斯 Netherlands Antilles	5pm	5pm	5pm	5pm	5pm	5pm	-

EXHIBIT C



- [Sending documents](#)
- Letters and documents
- Telegrams
- Bureaufax/Fax
- [Sending Parcels](#)
- [Money](#)
- [A.P.E.](#)
- [BanCorreos](#)
- [Other Services](#)
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Individuals > Sending documents > Letters and documents > Standard mail: Characteristics

Standard Mail: Characteristics

The **scope** of a Letter is the national territory (including Andorra) and abroad.

Characteristics

The Letter must not exceed the **maximum dimensions** shown below:

- When you send documents using an envelope or a box: Length+Height+Width= 90 cm, with the greatest dimension being no more than 60 cm.
- When you send documents using a roll/tube: Length + 2 x the diameter = 104 cm, with the greatest dimension being no more than 90 cm.

The **minimum dimensions** must not be less than the following:

- Envelope or box: 14 x 9 cm.
- Roll/tube: Length + 2 x the diameter = 17 cm, with the greatest dimension not being less than 10 cm.

A Letter can **weigh** no more than 2 kg.

Logistics Operations and Distribution Periods:

Delivery periods:

- Nationwide delivery of 93% of shipments within 3 working days.
- If the letter is sent to Europe, the delivery period will be between 2 and 4 working days.
- For all other destinations, the delivery time will vary according to the country.

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