

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

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In re :
: Chapter 11
MF GLOBAL HOLDINGS LTD., *et al.*, :
: Case No. 11-15059 (MG)
Debtors. : (Jointly Administered)
: :
: :
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**CHAPTER 11 TRUSTEE’S APPLICATION PURSUANT TO BANKRUPTCY CODE
SECTION 327(a) AND BANKRUPTCY RULES 2014 AND 2016 FOR ENTRY OF AN
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF MORRISON &
FOERSTER LLP AS BANKRUPTCY COUNSEL TO THE TRUSTEE *NUNC PRO TUNC*
TO THE APPOINTMENT DATE**

Louis J. Freeh, Esq. (the “Trustee”), chapter 11 trustee of MF Global Holdings Ltd. and MF Global Finance USA Inc. (the “Initial Debtors”), as well as MF Global Capital LLC, MF Global FX Clear LLC and MF Global Market Services LLC (the “New Debtors” and, together with the Initial Debtors, the “Debtors”), hereby submits this application (the “Application”) pursuant to section 327(a) of title 11, United States Code, as amended (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) for entry of an order, the proposed form of which is attached as Exhibit A, authorizing the retention and employment of Morrison & Foerster LLP (“Morrison & Foerster” or the “Firm”) as general bankruptcy counsel to the Trustee, *nunc pro tunc* to November 28, 2011 (the “Appointment Date”). In support of the Application, the Trustee respectfully represents as follows:

JURISDICTION, VENUE & STATUTORY PREDICATE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. The statutory predicates for the relief requested herein are Bankruptcy Code section 327(a), Bankruptcy Rules 2014 and 2016 and Local Rules 2014-1 and 2016-1.

BACKGROUND

3. On October 31, 2011, the Initial Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code, in the United States Bankruptcy Court for the Southern District of New York, which initiated these Chapter 11 proceedings (the “Chapter 11 Cases”).

4. On November 7, 2011, the United States Trustee (the “U.S. Trustee”) appointed the official committee of unsecured creditors (the “Committee”) in these Chapter 11 Cases.

5. On November 25, 2011, the U.S. Trustee filed the Application for Order Approving Appointment of Chapter 11 Trustee (Docket No. 169).

6. On the Appointment Date, the Court entered the Order Approving the Appointment of Chapter 11 Trustee (Docket No. 170).

7. On December 19, 2011, the New Debtors filed for relief under chapter 11 of the Bankruptcy Code.

8. On December 21, 2011, the Court entered orders for relief with respect to each of the New Debtors and directed joint administration of the New Debtors’ cases with the Initial Debtors’ cases (Docket No. 298).

9. On December 23, 2011, the Court approved the appointment of Louis J. Freeh as chapter 11 trustee of the New Debtors’ cases. Morrison & Foerster also seeks, by this Application, to represent Mr. Freeh in connection with those jointly administered proceedings.

10. By separate application, the Trustee is seeking to employ and retain, pursuant to section 327(a) of the Bankruptcy Code, the law firm of Pepper Hamilton LLP (“Pepper Hamilton”) as special counsel to the Trustee as well as Freeh Sporkin and Sullivan LLC (“FSS”) as investigative counsel. Morrison & Foerster, FSS and Pepper Hamilton will make every effort to avoid and/or minimize unnecessary duplication of services in these Chapter 11 Cases.¹

RELIEF REQUESTED

11. Subject to this Court’s approval, the Trustee seeks to employ Morrison & Foerster as general bankruptcy counsel in connection with the commencement and prosecution of the Chapter 11 Cases of the Debtors and all related matters, *nunc pro tunc* to the Appointment Date. Pursuant to Bankruptcy Code section 327(a), Bankruptcy Rules 2014 and 2016 and Local Rules 2014-1 and 2016-1, the Trustee respectfully requests that the Court enter an order authorizing the Trustee to employ and retain Morrison & Foerster as his attorneys to perform the legal services that will be necessary during the Chapter 11 Cases.

12. Additional facts in support of the specific relief sought herein are set forth in the *Declaration of Brett H. Miller* (the “Miller Declaration”), attached hereto as Exhibit B, as well as below.

13. Morrison & Foerster has extensive experience and knowledge in the field of debtors’ and creditors’ rights, business reorganizations and liquidations under Chapter 11 of the Bankruptcy Code. The Trustee believes this knowledge and experience makes Morrison & Foerster well-qualified to act as the Trustee’s general bankruptcy counsel during the pendency of these Chapter 11 Cases.

¹ Pursuant to separate retention applications, the Debtors and the Trustee have or will seek to retain Skadden, Arps, Slate, Meagher & Flom LLP and Kasowitz, Benson, Torres & Friedman LLP in connection with their services prior to the Trustee’s appointment and in connection with transition services.

SERVICES TO BE PROVIDED

14. The Trustee anticipates that Morrison & Foerster will, in connection with these Chapter 11 Cases and subject to orders of this Court, provide a range of services to the Trustee, including but not limited to:

- (a) advising the Trustee with respect to his powers and duties as Trustee and in the continued management and operation of the businesses and properties of the Debtors;
- (b) attending meetings and negotiating with creditors and parties-in-interest;
- (c) advising the Trustee in connection with any sale of assets in these Chapter 11 Cases;
- (d) taking all necessary action to protect and preserve the Debtors' estates, including prosecuting actions on behalf of the Trustee and the Debtors, defending any action commenced against the Trustee or the Debtors, and representing the Debtors' interests in negotiations concerning all litigation in which the Debtors are involved, including, but not limited to, objections to claims filed against the Debtors;
- (e) preparing all motions, applications, answers, orders, reports, and papers necessary to the administration of the Chapter 11 Cases;
- (f) appearing before this Court, any appellate courts, and the U.S. Trustee and protecting the interests of the Debtors before such courts and the U.S. Trustee;
- (g) performing other necessary legal services to the Trustee in connection with the Chapter 11 Cases, including (i) analyzing the Debtors' leases and executory contracts and the assumption or assignment thereof, (ii) analyzing the validity of liens against the Debtors, and (iii) advising on corporate, litigation, and other legal matters; and
- (h) taking all steps necessary and appropriate to bring the Chapter 11 Cases to conclusion.

TERMS OF RETENTION

15. Pursuant to Bankruptcy Code section 327(a), the Trustee may retain Morrison & Foerster on any reasonable terms and conditions. The Trustee has negotiated a 10% reduction

from the standard hourly rates charged by Morrison & Foerster. Therefore, the Trustee and Morrison & Foerster have agreed that, subject to the Court's approval, in connection with its services, Morrison & Foerster shall be paid its customary hourly rates that are in effect from time to time as set forth below and in the Miller Declaration, less a discount of 10%, and shall be reimbursed according to Morrison & Foerster's customary reimbursement policies and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules and applicable guidelines established by the Office of the U.S. Trustee (collectively, the "Compensation Guidelines"), for all expenses incurred after the Appointment Date.²

16. Morrison & Foerster's hourly rates are set at a level designed to fairly compensate the Firm for the work of its attorneys and paraprofessionals and to cover fixed and routine overhead expenses. These hourly rates are subject to periodic adjustment to reflect economic and other conditions and are consistent with the rates charged elsewhere.³ In particular, Morrison & Foerster's hourly rates for matters implicated in the Chapter 11 Cases range as follows:

- (a) the hourly rates for partners range from \$695 per hour to \$1125 per hour, based upon a variety of factors, including seniority, distinction and expertise in one's field;
- (b) the hourly rate for "of counsel" ranges from \$550 per hour to \$950 per hour;
- (c) the hourly rates for associates range from \$380 per hour to \$685 per hour, based upon year of graduation from law school; and
- (d) the hourly rates for paraprofessionals range from \$185 per hour to \$360 per hour.

² The 10% reduction will only affect the fees charged by the Firm's professionals and paraprofessionals. Any expenses incurred by the Firm will be reimbursed at the cost associated with such expense.

³ In the event the hourly rates set forth herein are adjusted during the pendency of the Chapter 11 Cases, Morrison & Foerster will provide the Court and the Office of the United States Trustee with written notice of such new hourly rates.

17. The professionals listed below, along with their position with the firm and their hourly rates at Morrison & Foerster prior to the 10% discount are presently expected to have primary responsibility for providing services to the Trustee:⁴

| | | |
|---------------------|-----------------------------|-------|
| Brett H. Miller | Bankruptcy Partner | \$975 |
| Lorenzo Marinuzzi | Bankruptcy Partner | \$865 |
| Melissa A. Hager | Bankruptcy Of Counsel | \$735 |
| Vincent J. Novak | Bankruptcy Associate | \$640 |
| John A. Pintarelli | Bankruptcy Associate | \$655 |
| Erica J. Richards | Bankruptcy Associate | \$595 |
| William M. Hildbold | Bankruptcy Associate | \$445 |
| Melissa M. Crespo | Bankruptcy Associate | \$380 |
| Laura Guido | Bankruptcy Paraprofessional | \$280 |

18. As these Chapter 11 Cases proceed, Morrison & Foerster's representation of the Trustee may require the active participation of additional attorneys and paraprofessionals, including those from other departments. To the fullest extent possible, attorneys having the requisite expertise who already have knowledge with respect to these areas and/or the matters involved will be assigned to these cases so that duplication of effort is avoided.

19. The Trustee has also agreed to reimburse the Firm, subject to the Court's approval, for all actual out-of-pocket expenses incurred by the Firm on the Trustee's behalf, such as copying, long distance telephone, travel expenses, overnight courier expenses, computer research and other disbursements, as more fully set forth in the Miller Declaration. All requests

⁴ Prior to January 1, 2012, the hourly rates of Morrison & Foerster's professionals and paraprofessionals were as follows: Brett H. Miller's hourly rate was \$925; Lorenzo Marinuzzi's hourly rate was \$795; Melissa A. Hager's hourly rate was \$685; Vincent J. Novak's hourly rate was \$610; John A. Pintarelli's hourly rate was \$620; Erica J. Richards's hourly rate was \$550; and William M. Hildbold's hourly rate was \$380. The rates listed in this Application do not reflect the 10% discount the Trustee negotiated with Morrison & Foerster.

for reimbursement of expenses will be consistent with Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the Local Rules, the Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010, should an interim compensation order is entered, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated November 25, 2009, and the United States Trustee Fee Guidelines.

20. Morrison & Foerster has advised the Trustee that no promises have been received by Morrison & Foerster, by any partner, by any attorney who is “of counsel” to Morrison & Foerster, or by any associate of Morrison & Foerster, as to compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code. Morrison & Foerster has also advised the Trustee that neither Morrison & Foerster, nor any partner of Morrison & Foerster, any attorney who is “of counsel” to Morrison & Foerster nor any associate of Morrison & Foerster, has any agreement with any other entity to share with such entity any compensation received by Morrison & Foerster in connection with the Chapter 11 Cases.

MORRISON & FOERSTER’S DISINTERESTEDNESS

21. To the best of the Trustee’s knowledge, Morrison & Foerster does not hold or represent any interest adverse to the Debtors and, except as disclosed in the Miller Declaration, does not have any “connections” to the Debtors’ creditors, affiliates, other parties-in-interest and potential parties-in-interest, the Assistant United States Trustees for the Southern District of New York and attorneys employed by such office, or any judge in the United States Bankruptcy Court for the Southern District of New York. Accordingly, Morrison & Foerster is a “disinterested person,” as that term is defined in Bankruptcy Code section 101(14), as modified by Bankruptcy

Code section 1107(b), and Morrison & Foerster's employment is necessary and in the best interest of the Debtors.

22. As set forth in the Miller Declaration, Morrison & Foerster has represented, currently represents, and will likely in the future represent, certain parties-in-interest or potential parties-in-interest in these Chapter 11 Cases in matters unrelated to the Debtors, the Chapter 11 Cases, or such entities' claims against the Debtors' estates. Further, as part of its customary practice, Morrison & Foerster is retained in cases, proceedings, and transactions involving many different parties throughout the United States and worldwide, some of whom may represent or be employed by the Trustee, MF Global Holdings Ltd. and its subsidiaries, claimants, and parties-in-interest in the Chapter 11 Cases.

23. Pursuant to Bankruptcy Code section 327(c), Morrison & Foerster is not disqualified from acting as the Trustee's counsel merely because it previously represented or currently represents the Debtors' creditors, or other parties-in-interest in matters unrelated to the Debtors or these Chapter 11 Cases.

24. Morrison & Foerster has advised the Trustee that it will periodically review its files during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise and if any new relevant facts or relationships are discovered or arise, Morrison & Foerster will use reasonable efforts to identify such further developments by filing a supplemental declaration with the Court. Therefore, the relief requested in the Application is appropriate and should be granted by this Court.

NOTICE

25. Notice of this Motion has been provided by facsimile, electronic transmission, overnight delivery, or hand delivery to: (a) the United States Trustee for the Southern District of New York; (b) the United States Attorney for the Southern District of New York; (c) the

Securities and Exchange Commission; (d) the U.S. Commodity Futures Trading Commission; (e) the Internal Revenue Service; (f) counsel for the agents under the Debtors' prepetition Liquidity Facility; (g) the indenture trustee for each of the Debtors' outstanding bond issuances; (h) counsel to the Committee; (i) counsel for the SIPA Trustee; and (j) parties that have requested special notice in these cases. The Trustee submits that, under the circumstances, no other or further notice is necessary.

NO PRIOR REQUEST

26. No prior application for the relief requested herein has been made to this or any other court.

WHEREFORE, the Trustee respectfully requests that the Court: (a) enter an order substantially in the form annexed hereto as Exhibit A granting the relief requested herein; and (b) grant such other and further relief as the Court may deem just and proper.

Dated: New York, New York
January 23, 2012

By: /s/ Louis J. Freeh

Louis J. Freeh

Chapter 11 Trustee,
MF Global Holdings Ltd. *et al.*

Exhibit A

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

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In re : Chapter 11
MF GLOBAL HOLDINGS LTD., *et al.*, : Case No. 11-15059 (MG)
Debtors. : (Jointly Administered)
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**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF MORRISON & FOERSTER LLP AS BANKRUPTCY COUNSEL TO THE
TRUSTEE NUNC PRO TUNC TO THE APPOINTMENT DATE**

Upon consideration of the application (the “Application”)¹ of Louis J. Freeh (the “Trustee”), Chapter 11 Trustee of the above-captioned debtors (the “Debtors”), for entry of an order pursuant to Bankruptcy Code section 327(a) authorizing the Trustee to employ and retain the law firm of Morrison & Foerster LLP (“Morrison & Foerster”) as his bankruptcy counsel *nunc pro tunc* to the Appointment Date; and the Trustee having submitted the Miller Declaration in support of the Application; and the Court being satisfied based on the representations made in the Application and the Miller Declaration that the partners, “of counsel,” associates and paraprofessionals of Morrison & Foerster who will be engaged in the Chapter 11 Cases represent no interest adverse to the Debtors, and that they are disinterested persons as that term is defined under Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b); and having considered the statements of counsel and the evidence presented at the hearing before the Court (the “Hearing”) with respect to the Application; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it further appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it further appearing that

¹ Capitalized terms used and not otherwise defined in this Order shall have the meanings ascribed to them in the Application.

notice of the Application as set forth therein is sufficient, and that no further notice need be provided; and it further appearing that the relief requested in the Application is in the best interests of the Debtors, their estates and their creditors; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, that the Application is granted to the extent provided herein;

ORDERED, that to the extent the Application is inconsistent with this order or the Miller Declaration, the terms of this order shall govern;

ORDERED, that, Morrison & Foerster shall not withdraw as Trustee's counsel prior to the effective date of any chapter 11 plan confirmed in these Chapter 11 Cases without prior approval of the Court in accordance with Local Bankruptcy Rule 2090-1(e);

ORDERED, that pursuant to Bankruptcy Code section 327(a) and Bankruptcy Rules 2014 and 2016, and subject to the terms of this order, the Trustee is authorized to employ and retain Morrison & Foerster as his bankruptcy counsel on the terms set forth in the Application and the Miller Declaration, *nunc pro tunc* to the Appointment Date, to perform the services described herein;

ORDERED, that Morrison & Foerster shall be compensated in accordance with, and will file interim and final fee applications for allowance of its compensation and expenses, and shall be subject to Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the Local Rules, the *Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals*, dated December 21, 2010, should an interim compensation order be entered, the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York*, dated November 25, 2009, and the United States Trustee Fee Guidelines (collectively, the "Fee Guidelines");

ORDERED, that Morrison & Foerster shall be reimbursed only for reasonable and necessary expenses as provided by the Fee Guidelines;

ORDERED, that the United States Trustee reserves the right, in her discretion, to object to Morrison & Foerster's 2012 rates;

ORDERED, that prior to any increases in the rates set forth in paragraphs 16 and 17 of the Application, Morrison & Foerster shall file a supplemental affidavit with the Court and give ten business days' notice to the United States Trustee and any official committee, which supplemental affidavit shall explain the basis for the requested rate increases in accordance with Bankruptcy Code section 330(a)(3)(F) and indicate whether the client has received notice of and approved the proposed rate increase;

ORDERED, that Morrison & Foerster is authorized to employ the following services:

- (a) advise the Trustee with respect to his powers and duties as Trustee and in the continued management and operation of the businesses and properties of the Debtors;
- (b) attend meetings and negotiate with creditors and parties in interest;
- (c) advise the Trustee in connection with any sale of assets in these chapter 11 cases;
- (d) take all necessary action to protect and preserve the Debtors' estates, including prosecuting actions on behalf of the Trustee and the estates, defending any action commenced against the Trustee or the estates, and representing the estates' interests in negotiations concerning all litigation in which the Debtors' estates are involved, including, but not limited to, objections to claims filed against the estates;
- (e) prepare all motions, applications, answers, orders, reports, and papers necessary to the administration of the Chapter 11 Cases;
- (f) appear before this Court, any appellate courts, and the United States Trustee and protect the interests of the estates before such Courts and the United States Trustee;
- (g) perform other necessary legal services to the Trustee in connection with

the Chapter 11 cases, including (i) analyze the estates' leases and executory contracts and the assumption or assignment thereof, (ii) analyze the validity of liens against the estates, and (iii) advise on corporate, litigation, and other legal matters; and

- (h) take all steps necessary and appropriate to cause to bring the Chapter 11 cases to conclusion;

ORDERED, that Morrison & Foerster shall use its best efforts to avoid any duplication of services provided by the Trustee and any of the Trustee's other retained professionals;

ORDERED, that the Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application; and it is further

ORDERED, that, notwithstanding anything to the contrary in the Application, the Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
February __, 2012

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit B

MORRISON & FOERSTER LLP
1290 Avenue of the Americas
New York, New York 10104
Telephone: (212) 468-8000
Facsimile: (212) 468-7900
Brett H. Miller
Lorenzo Marinuzzi
Melissa A. Hager

Proposed Attorneys for the Chapter 11 Trustee

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

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| In re | : Chapter 11 |
| MF GLOBAL HOLDINGS LTD., <i>et al.</i> , | : Case No. 11-15059 (MG) |
| Debtors. | : (Jointly Administered) |
| ----- x | |

**DECLARATION OF BRETT H. MILLER IN SUPPORT OF CHAPTER 11 TRUSTEE’S
APPLICATION FOR ENTRY OF AN ORDER PURSUANT TO SECTION 327(a) OF
THE BANKRUPTCY CODE AND BANKRUPTCY RULES 2014 AND 2016
AUTHORIZING THE RETENTION AND EMPLOYMENT OF MORRISON &
FOERSTER LLP AS BANKRUPTCY COUNSEL TO THE TRUSTEE *NUNC PRO TUNC*
TO THE APPOINTMENT DATE**

I, Brett H. Miller, being duly sworn, state the following under penalty of perjury.

1. I am a partner in the law firm of Morrison & Foerster LLP (“Morrison & Foerster” or the “Firm”). The Firm maintains offices for the practice of law, among other locations in the United States and worldwide, at 1290 Avenue of the Americas, New York, New York 10104. I am an attorney duly admitted and in good standing to practice before the courts of the state of New York, before the United States District Courts for the Southern and Eastern

Districts of New York, and before the United States Court of Appeals, for the Second and Third Circuits.

2. I submit this Declaration (the "Declaration") in support of the application (the "Application") of Louis J. Freeh, the chapter 11 trustee (the "Trustee") of MF Global Holdings Ltd., MF Global Finance USA Inc., MF Global Capital LLC, MF Global FX Clear LLC and MF Global Market Services LLC, pursuant to section 327(a) of title 11, United States Code, as amended (the "Bankruptcy Code"), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rules 2014-1 and 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), for entry of an order authorizing the retention and employment of Morrison & Foerster as bankruptcy counsel to the Trustee *nunc pro tunc* to November 28, 2011 (the "Appointment Date") in these chapter 11 cases (the "Chapter 11 Cases"). Except as otherwise indicated, the facts set forth in this Declaration are personally known to me and if called as a witness I could and would testify competently thereto.

SERVICES TO BE PROVIDED

3. Morrison & Foerster has extensive experience and knowledge in the field of debtors' and creditors' rights, business reorganizations and liquidations under Chapter 11 of the Bankruptcy Code.

4. In connection with these Chapter 11 cases, the Trustee has requested court authorization to retain Morrison & Foerster as bankruptcy counsel to the Trustee to advise the Trustee with respect to the following matters:

- (a) advising the Trustee with respect to his powers and duties as Trustee and in the continued management and operation of the businesses and properties of the Debtors;

- (b) attending meetings and negotiate with creditors and parties-in-interest;
- (c) advising the Trustee in connection with any sale of assets in these Chapter 11 Cases;
- (d) taking all necessary action to protect and preserve the Debtors' estates, including prosecuting actions on behalf of the Trustee and the estates, defending any action commenced against the Trustee or the estates, and representing the estates' interests in negotiations concerning all litigation in which the Debtors' estates are involved, including, but not limited to, objections to claims filed against the estates;
- (e) preparing all motions, applications, answers, orders, reports, and papers necessary to the administration of the Chapter 11 Cases;
- (f) appearing before this Court, any appellate courts, and the United States Trustee and protecting the interests of the estates before such Courts and the United States Trustee;
- (g) performing other necessary legal services to the Trustee in connection with the Chapter 11 cases, including (i) analyzing the estates' leases and executory contracts and the assumption or assignment thereof, (ii) analyzing the validity of liens against the estates, and (iii) advising on corporate, litigation, and other legal matters; and
- (h) taking all steps necessary and appropriate to cause to bring the Chapter 11 cases to conclusion.

TERMS OF RETENTION

5. In connection with its representation of the Trustee, Morrison & Foerster has agreed to a 10% reduction from its standard hourly rates in effect at the time that it performs professional services. The hourly rates listed below do not reflect the 10% discount negotiated between the Trustee and Morrison & Foerster. As of January 1, 2012, the ranges of Morrison & Foerster's hourly rates are as follows:

- (a) the hourly rates for partners range from \$675 per hour to \$1075 per hour, based upon a variety of factors, including seniority and distinction and expertise in one's field;
- (b) the hourly rates for "of counsel" range from \$485 per hour to \$825 per hour;
- (c) the hourly rates for associates range from \$380 per hour to \$660 per hour, based

upon year of graduation from law school; and

(d) the hourly rates for paraprofessionals range from \$180 per hour to \$310 per hour.

6. Morrison & Foerster's hourly rates are set at a level designed to fairly compensate the Firm for the work of its attorneys and paraprofessionals and to cover fixed and routine overhead expenses. These hourly rates are subject to periodic adjustment to reflect economic and other conditions and are consistent with the rates charged elsewhere.¹ I believe that these rates, and terms and conditions of Morrison & Foerster's employment, are reasonable.

7. The Morrison & Foerster attorneys and legal staff who are likely to perform the significant services for the Trustee and the hourly rates attributable to their work, effective as of January 1, 2012, are as follows:²

| | | |
|---------------------|-----------------------|-------|
| Brett H. Miller | Bankruptcy Partner | \$975 |
| Lorenzo Marinuzzi | Bankruptcy Partner | \$865 |
| Melissa A. Hager | Bankruptcy Of Counsel | \$735 |
| Vincent J. Novak | Bankruptcy Associate | \$640 |
| John A. Pintarelli | Bankruptcy Associate | \$655 |
| Erica J. Richards | Bankruptcy Associate | \$595 |
| William M. Hildbold | Bankruptcy Associate | \$445 |
| Melissa M. Crespo | Bankruptcy Associate | \$380 |

¹ In the event the hourly rates set forth herein are adjusted during the pendency of the Chapter 11 cases, Morrison & Foerster will provide the Bankruptcy Court and the Office of the United States Trustee with written notice of such new hourly rates.

² Prior to January 1, 2012, the hourly rates of Morrison & Foerster's professionals and paraprofessionals were as follows: Brett H. Miller's hourly rate was \$925; Lorenzo Marinuzzi's hourly rate was \$795; Melissa A. Hager's hourly rate was \$685; Vincent J. Novak's hourly rate was \$610; John A. Pintarelli's hourly rate was \$620; Erica J. Richards's hourly rate was \$550; and William M. Hildbold's hourly rate was \$380.

Laura Guido

Bankruptcy Paraprofessional

\$280

8. As these Chapter 11 Cases proceed, Morrison & Foerster's representation of the Trustee may require the active participation of additional attorneys and paraprofessionals, including those from other departments. To the fullest extent possible, attorneys having the requisite expertise who already have knowledge with respect to these areas and/or the matters involved will be assigned to these cases so that duplication of effort is avoided.

9. In addition to the hourly rates above, Morrison & Foerster customarily charges clients for actual and necessary costs of support services the firm provides in connection with a representation, including, without limitation, court reporters, transcripts, computerized research, filing fees, photocopying charges, long distance telephone calls, facsimile transmissions, messengers, courier mail, travel and lodging. Some of these services are provided by Morrison & Foerster, in which case the charges are set by Morrison & Foerster, and others are provided by third-party service providers, in which case the charges are set by the providers. Morrison & Foerster will charge the cost of these expenses in a manner and at rates consistent with charges generally made to the firm's other clients. All such charges for which Morrison & Foerster seeks payment are subject to Bankruptcy Court approval and/or pursuant to any administrative procedures established by Order of the Bankruptcy Court.

10. The Trustee has also retained, subject to Bankruptcy Court approval, Pepper Hamilton LLP ("Pepper Hamilton") as his special counsel, and Freeh Sporkin & Sullivan LLP ("FSS") as his legal advisors. Morrison & Foerster will make all reasonable efforts not to duplicate the services rendered by Pepper Hamilton or FSS.

DISINTERESTEDNESS AND DISCLOSURE OF CONNECTIONS

11. In order to ascertain Morrison & Foerster's "connections," as that term is used in Bankruptcy Rule 2014, with the Trustee, the Debtors, the Debtors' creditors, and other parties-in-interest in these Chapter 11 Cases, Morrison & Foerster's new business department, under the supervision of attorneys in the Bankruptcy & Restructuring Group, conducted an internal search to identify any "connections" with any creditors and parties-in-interest as of the Appointment Date, as set forth on Appendix 1 hereto (collectively, the "Interested Parties"). This internal inquiry regarding the Interested Parties was performed by Morrison and Foerster's new business department consistent with its normal and customary practices using the firm's conflict database to determine if the firm currently represents or formerly represented any of the Interested Parties. As set forth on Appendix 1, the following is a list of the categories of Interested Parties that Morrison & Foerster has searched to date:

1. The Debtors and Affiliated Entities
2. The Debtors' Professionals
3. The Trustee and the Trustee's Professionals
4. Bondholders
5. Certain Creditors and Trade Vendors
6. Significant Vendors
7. Lessors
8. Utilities
9. Current and Former Directors and Officers
10. United States Bankruptcy Judges in the Southern District of New York;
11. United States Trustee for the Southern District of New York (and Assistant United States Trustees and Trial Attorneys)

12. Morrison & Foerster searched the names of the Interested Parties in a computer system containing the names of current and former clients of the firm. This search revealed that certain Interested Parties are or may be current or former Morrison & Foerster clients, as identified on the lists attached to this Declaration as Exhibits B through B-3.

13. Exhibits A and B represent the entities Morrison & Foerster searched as part of their disinterestedness and connections search associated with the Initial Debtors. Exhibits A-1 and B-1 represent the entities searched by Morrison & Foerster associated with MF Global Capital LLC, Exhibits A-2 and B-2 represent the entities searched by Morrison & Foerster associated with MF Global FX Clear LLC, and Exhibits A-3 and B-3 represent the entities searched by Morrison & Foerster associated with MF Global Market Services LLC.

14. Based on the results of this search, and through direct inquiries with Morrison & Foerster attorneys as necessary, it was determined that the representation of the Interested Parties disclosed on Exhibits B through B-3 hereto concerned matters in which such clients were not adverse to the Trustee, the Debtors, or their estates.

15. The status of entities listed as Interested Parties on Appendix 1 may have changed or could change during the pendency of the Chapter 11 Cases without our knowledge. Morrison & Foerster will periodically review its files during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Morrison & Foerster will use reasonable efforts to identify such further developments and will promptly file a supplemental affidavit, as required by Bankruptcy Rule 2014(a).

SPECIFIC DISCLOSURES

16. Morrison & Foerster does not hold or represent any interest adverse to the Trustee or the Debtors and, except as disclosed below, does not have any “connections” to the Debtors’

creditors, affiliates, other parties-in-interest or potential parties-in-interest, the Assistant United States Trustees for the Southern District of New York and attorneys employed by such office, or any judge in the United States Bankruptcy Court for the Southern District of New York. Accordingly, Morrison & Foerster is a “disinterested person,” as that term is defined in Bankruptcy Code section 101(14) as modified by Bankruptcy Code section 1107(b), and Morrison & Foerster’s employment is necessary and in the best interests of the Debtors and their estates.

17. As specifically set forth below and in the attached appendices, Morrison & Foerster represents or has represented certain of the Debtors’ creditors or other parties in interest in matters unrelated to these Chapter 11 Cases; however, none of the representations described herein are materially adverse to the interests of the Debtors.

18. As part of its customary practice, Morrison & Foerster is retained in cases, proceedings, and transactions involving many different parties throughout the United States and worldwide, some of whom may represent or be employed by the Trustee, the Debtors, claimants, and parties in interest in these Chapter 11 Cases.

19. Pursuant to Bankruptcy Code section 327(c), Morrison & Foerster is not disqualified from acting as the Trustee’s counsel merely because it previously represented or currently represents the Debtors’ creditors, or other parties-in-interest in matters unrelated to the Debtors or the Chapter 11 Cases.

20. For fiscal year 2010 (“FY 2010”), of the entities identified in Appendix 2 and their affiliates, only the following have accounted for more than 1% of the value of the time billed to client matters for FY 2010: Bank of America and JPMorgan Chase. Only Bank of America accounted for approximately 2% of the value of time billed to client matters.

21. Morrison & Foerster currently represents JPMorgan Chase in connection with matters unrelated to these Chapter 11 Cases. MF Global Holdings Ltd. is a counterparty to a pre-petition lending facility with JPMorgan Chase and this Court previously entered a final, stipulated cash collateral order (Docket No. 275) between the Debtors and JPMorgan Chase. In order to avoid any actual or apparent conflict of interest on the part of Morrison & Foerster, the Trustee, by application filed on the same date as the Application, is seeking to retain Pepper Hamilton as special counsel to represent the Trustee, among other things, in all matters concerning JPMorgan Chase. The retention of Morrison & Foerster as general bankruptcy counsel and, Pepper Hamilton as special conflicts counsel will promote the efficient and effective administration of the Debtors' estates and avoid the appearance of impropriety.

22. Morrison & Foerster currently represents Bank of America in unrelated matters. Bank of America is a member of the Committee in these Chapter 11 Cases. In order to avoid any actual or apparent conflict of interest on the part of Morrison & Foerster, the Trustee, by application filed on the same date as the Application, is seeking to retain Pepper Hamilton as special conflicts counsel to represent the Trustee, among other things, in all matters concerning Bank of America.

23. Morrison & Foerster currently represents UBS in unrelated matters. UBS is a creditor of MF Global FX Clear LLC and has raised objections to various motions in that case. In order to avoid any actual or apparent conflict of interest on the part of Morrison & Foerster, the Trustee, by application filed on the same date as the Application, is seeking to retain Pepper Hamilton as special conflicts counsel to represent the Trustee, among other things, in all matters concerning UBS.

24. In 2008, the Trustee retained Morrison & Foerster to assist in his role as the court-appointed examiner in the SemCrude, L.P. *et al.*, chapter 11 case in the District of Delaware (case no. 08-11525 (BLS)). Morrison & Foerster's representation of the Trustee in the SemCrude case concluded in the summer of 2010.

25. Morrison & Foerster will not represent the Trustee or any of the Debtors in an adversary proceeding or other litigation against any client of Morrison & Foerster without obtaining appropriate waivers where necessary or appropriate. In addition, Morrison & Foerster will not represent any client in any matter involving the Trustee, the Debtors or these chapter 11 cases while retained as the Trustee's counsel in these Chapter 11 Cases.

26. To the extent the Trustee seeks to retain additional professionals to represent the Trustee in any matters relating to these Chapter 11 Cases, Morrison & Foerster will make all reasonable efforts not to duplicate the services rendered by these professionals.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 23, 2012
New York, New York

Respectfully submitted,

/s/ Brett H. Miller

Brett H. Miller

Lorenzo Marinuzzi

Melissa A. Hager

MORRISON & FOERSTER LLP

1290 Avenue of the Americas

New York, New York 10104

Telephone: (212) 468-8000

Facsimile: (212) 468-7900

Proposed Attorneys for the Chapter 11 Trustee

Appendix I

Exhibit A

MF Global Parties-in-Interest, Potential Parties-in-Interest and Creditors as of 12/22/2011

MF Global U.S. Affiliates

MF Global
MF Global Capital LLC
MF Global Diversified Fund LLC
MF Global Finance
MF Global FX Clear LLC
MF Global FX LLC
MF Global Holdings Ltd.
MF Global Holdings USA, Inc.
MF Global Inc.
MF Global Investment Management LLC
MF Global Market Services, LLC
MF Global Properties LLC
MF Global Special Investor LLC
MFG 717 Fifth Avenue Inc.
MFG Assurance Company Limited

MF Global Non-U.S. Affiliates

4298632 Canada Limited
BrokerOne Pty Limited
Choice Gaming Limited
Clachan Nominees Limited
GNI Holdings Limited
GNI Limited
MF Global (Switzerland) Limited
MF Global Australia Limited
MF Global Canada Co.
MF Global Centralised Services India Pvt
Limited
MF Global Clearing Services Limited
MF Global Commodities India Pvt Limited
MF Global Finance & Investment Services
India Private Limited
MF Global Finance Europe Limited
MF Global Futures Trust Co. Ltd.
MF Global FXA Securities, Ltd.
MF Global Holdings Europe Limited
MF Global Holdings HK Limited
MF Global Holdings Overseas Limited
MF Global Hong Kong Limited
MF Global Hungary Sub Limited

MF Global India Pvt Limited
MF Global Intellectual Properties KFT
MF Global Intellectual Property Services
Sarl
MF Global Limited
MF Global Limited
MF Global Mauritius Pvt Limited
MF Global Middle East DMCC
MF Global Overseas Limited
MF Global Securities Australia Limited
MF Global Sify Securities India Pvt Limited
MF Global Singapore Pte. Limited
MF Global UK Limited
MF Global UK Services Limited
MFG Nominees Limited
Polaris MF Global Futures Co. Limited

Directors and Officers

Abelow, Bradley I.
Blomfield, Michael C.
Bolger, David
Cagney, Kemper
Connolly, Thomas F.
Corzine, Jon S.
Costa, Regina Ann
Diemand, Kelly
Dunne, David
Ferber, Laurie R.
Fusco, Eileen
Gelber, David
Giammarco, Jacqueline
Glynn, Martin
Goldberg, Edward L.
Herbst, Christine
Ho, James
Kornberg, Avram
MacDonald, J. Randy
MacDonald, J. Randy
Mahajan, Vinay
Moore, Richard W.
O'Reilly, Philip
Schamis, David

Serwinski, Christine
Skule, Jeremy
Sloan, Robert
Steenkamp, Henri J.
Stockman, Michael G.
Whille, Tracy

Other Parties in Interest

IBK
Jefferies and Co.
JP Morgan

**Holders of 5% or More of MF Global
Stock**

Advisory Research, Inc.
Cadian Capital Management LLC
Dimensional Fund Advisors, Inc.
Fine Capital Partners LP
Guardian Life Insurance Company
J. Christopher Flowers
J.C. Flowers II L.P.
Pyramis Global Advisors LLC
RS Investment Management Co. LLC
Rydex Security Global Investors, LLC
TIAA-CREF Asset Management LLC

Parties to Litigation

Agape World, Inc.
Amacker
Bank of Montreal
Cosmo, Nicholas
Fuel, Morgan
Heating Co., Inc.
Hecht, Marion
Joseph Forte, L.P.
Man Group
Optionable, Inc.
Phidippides Capital Management
RAM I LLC
Renaissance Asset Management Fund
Renaissance Asset Management LLC
Saab, Joseph
Sentinel Management Group, Inc.
Silverman, Kenneth
Trimble, Mark
Voiran Trading Limited

Former Names

Bhimashankar Finance and Leasing Pvt
Limited
Botolph Holdings Limited
Clachan Limited
ED&F Man Finance Inc
ED&F Man Group Limited
ED&F Man Nominees Limited
GNI Holdings Limited
GNI Limited (appears to be current name)
Man Capital LLC
Man Financial (S) Pte Limited
Man Financial Australia Limited
Man Financial Canada Co.
Man Financial Centralised Services India
Pvt Limited
Man Financial Commodities India Pvt
Man Financial Futures (HK) Limited
Man Financial Holdings (HK) Limited
Man Financial Holdings Canada Limited
Man Financial Holdings Limited
Man Financial Inc.
Man Financial India Pvt Limited
Man Financial Limited
Man Financial Middle East DMCC
Man Financial Overseas Limited
Man Financial Sify Securities India Pvt
Limited
Man FX Clear LLC
Man Group Finance Inc
Man Group USA Inc
Man Trad LLC (most likely a typo)
Man Trade LLC
Polaris Man Financial Futures Co. Limited

Material Contract Counterparties

Allianz Australia Insurance Limited
Asia Centre Limited
BNY Mellon Clearing, LLC
Broadway Technology, LLC
CapitaLand Commercial Management Pte
Ltd
Citibank Pty Ltd
Citibank, N.A.
Commonwealth Funds Management Ltd

CQG International, Ltd
CyberTech Systems and Software Ltd
Dean Media Group
Equinix Operating Co., Inc.
ETRADE Australia Securities Limited
Fidessa Corporation
Fidessa Limited
FL Software LTD
FXAsia Ltd
GMI Software, Inc.
HDFC Bank Ltd
Interxion Carrier Hotel Ltd
ION Trading Ireland Limited
IPC System, Inc.
Kim Eng Securities Pte Ltd
MarketAxess Corporation
Nasus Nominee Pty Ltd
Patsystems UK Ltd.
Reuters Transaction Services Ltd
RiskMetrics Solutions, Inc.
Rolfe & Nolan Computer Services PLC
Saxo Bank
Seema Oberoi
SFE Clearing Corporation Pty, Ltd.
Singapore Exchange Securities Trading Ltd.
Srichard Bhatija
SunGard Availability Services LP
SunGard eProcess Inc.
SunGard Financial Systems LLC
SunGard Futures Systems
SunGuard Global Trading UK
Thomson Financial Inc.
Thomson Financial Ltd
Tradeware Global UK Limited
TradeWeb LLC
Tradeweb Newmarkets LLC
Trading Technologies International, Inc.
UBS AG
Walker Corporation Pty Limited

Major Competitors

Bank of America
Cantor Fitzgerald
Citigroup
Goldman Sachs
ING

Interactive Brokers
JP Morgan
UBS

Exchanges and Clearinghouses (U.S.)

BATS Exchange
Boston Options Exchange
Chicago Board of Trade
Chicago Board Options Exchange
Chicago Mercantile Exchange
CME Group
Commodity Exchange
Fixed Income Clearing Corporation
ICE Futures U.S.
IntercontinentalExchange
International Securities Exchange
NASDAQ
New York Mercantile Exchange
New York Stock Exchange
NYSE AMEX
NYSE ARCA
Options Clearing Corporation
The Depository Trust & Clearing Corporation

Principal Regulators & Self-Regulatory Organizations (U.S.)

Chicago Board Options Exchange
Chicago Mercantile Exchange
Commodity Futures Trading Commission
Financial Industry Regulatory Authority
National Futures Association
Securities and Exchange Commission

2008 9% and Series B MF Convertible Buyers (those holding > approx 4%, \$11mil cutoff)

Aristeia Capital, New York
Castle Creek Capital Partners, Chicago
Highbridge Capital, New York
Jana Partners, New York
Silvercreek Management, Toronto
Societe Generale Asset Management, New York
Wellington Management Company, Boston
Wells Fargo Bank, San Francisco

\$335MM 6% Unsecured Debt (holders > 1%; \$5M cutoff)

Blackrock
EJF
Federated (Insurance)
First Investors
Franklin - (San Mateo)
Franklin - NY
Genworth
Income Re
Loews
Logan
Magnetar
National Life of VT
Principal Insurance
Principal Investors
PSERS
TIAA-CREF
Vanguard (Active)
Vanguard (Index)

3.375% Convertible (Closed July 2011) (holders of greater than > 1%; cutoff of \$5MM)

Angelo Gordon & Co LP
Aqr Capital Mgmt
Aristeia Capital LLC
Aviva Investors Global Services Ltd -
Investment Advisor
Bluebay Asset Mgmt Ltd
Castle Creek Partners LLC
Citadel Inv Group LLC - Hedge Fund
Cqs Inv Mgmt Ltd
Fore Research & Mgmt LP
Glg Partners LP
Highbridge Capital Mgmt Inc
Hudson Bay Capital Mgmt LP
Ionic Capital Mgmt
Jabre Capital Partners SA
Lazard Asset Mgmt LLC
Liberty Harbor LLC
Linden Advisors LLC
Lord Abbett & Co LLC
Manikay Partners
Moore Capital Mgmt - Hedge Fund

Overland Advisors LLC
Palisade Capital Mgmt LLC
Ssi Inv Mgmt
Susquehanna Intl Group
Suttonbrook Capital Mgmt
UBS O'Connor
Waterstone Capital Mgmt LP

1.875% Convertible (Closed in February 2011) (holders of 5%, \$14MM cutoff)

Citadel Inv Group LLC – Hedge Fund
Highbridge Capital Mgmt Inc

Lenders – Revolving Facility

Australia and New Zealand Banking Group
Limited
BNP Paribas
Credit Agricole Corporate and Investment
Bank
Goldman Sachs Bank USA
The Bank of New York Mellon
Wells Fargo Bank, N.A.
Westpac Institutional Bank

Landlords

Behringer Harvard
Blackstone
Charles Schwab/Foundry
Chicago Board of Trade
CME Group
Dennis Cooper
Equity Office
Fisher Brothers
Meritex Development
P&S Limited Partnership
Regus
Swiss Re
TransAmerica

Directors & Officers Insurance

ACE American Insurance Company
Allied World Assurance Company Ltd.
Axis Insurance Company
Axis Specialty Limited Bermuda
Catlin Insurance Company
Chartis Property Casualty Company

Continental Casualty Company
Everest National Insurance Company
Federal Insurance Company
Hartford Accident & Indemnity Company
Illinois National Insurance Company
Ironshore Indemnity, Inc.
Iron-Starr
New Hampshire Insurance Company
Scottsdale Indemnity Company
St. Paul Mercury Insurance Company
Twin City Fire Insurance Company
U.S. Specialty Insurance Company
Westchester Fire Insurance Company
XL Specialty Insurance Company

Other Insurers

ACE European Group Ltd.
AIG Excess Liability Insurance International
Limited
Alterra Insurance Limited
Aspen Insurance UK Ltd.
Axis Reinsurance Company
Berkley Regional Insurance Company
Chartis Excess Limited
Chartis Insurance UK Limited
Chartis Specialty Insurance Company
Chubb Insurance Company of Europe SE
Continental Insurance Company
Everest Indemnity Insurance Company
Everest Reinsurance Company, L.L.C.
Fidelity and Deposit Company of Maryland
Great American Insurance Company
Hartford Fire Insurance Company
Houston Casualty Company
Insurance Company of the State of
Pennsylvania
Lexington Insurance Company
Liberty Mutual Insurance Company
Liberty Mutual Insurance Europe Limited
Liberty Surplus Insurance Corporation
Lloyd's Syndicate 0382 - HDU
Lloyd's Syndicate 1183 - TAL
Lloyd's Syndicate 1274 - AUL
Lloyd's Syndicate 1955 - BAR
Lloyd's Syndicate 2488- ACE
Lloyd's Syndicate 2488- AGM

Lloyds Syndicate 2623 - Beazley
Lloyd's Syndicate 3210 - MIT
Lloyd's Syndicate 5151 - MRE
Lloyd's Syndicate 9562 - BFPL
Lloyd's Underwriters - KLN
MFG Assurance Company Limited
New Hampshire Insurance Company
(Chartis)
RLI Insurance Company
Travelers Insurance Company
Underwriters at Lloyd's - Argenta Syndicate
2121
Underwriters at Lloyd's - Chaucer Syndicate
1084
Underwriters at Lloyd's - COF Syndicate
1036
Underwriters at Lloyd's - Liberty Syndicate
4472
Underwriters at Lloyd's - Pembroke
Syndicate 4000
Willis Limited

Attorneys

A&L Goodbody
A.R.A. Law
Allen & Gledhill LLP
Allen & Overy
Allende & Brea
Amarchand Mangaldas
Andersen Mori
Anderson Mori
Angara Abello Concepcion Regala & Cruz
Aurd & Berlis
Baker & McKenzie
Baker & McKenzie
Bingham McCutchen LLP
Blake Dawson
Blake Dawson
Borden Ladner Gervais
Bressler, Amery & Ross
Cadwalader Wickersham & Taft
CMS Cameron MCKenna
Cotton and Gundzik LLP
Covington & Burling LLP
Desai and Diwanji
Dewey & LeBoeuf

DLA Piper
DNC
Foley & Lardner LLP
Fox Rothschild LLP
Gardiner Koch Weisbert & Wrona
Gide Loyrette Nouel
Giewerts Ewert
Greenberg Taurig
Guyer & Regules
Habib Al Mulla & Co.
Haynes & Boone
Henry Davis York Lawyers
Herbert Smith LLP
Herrick, Feinstein LLP
Holland and Knight - Privacy Advice
Jones Day
K&L Gates
K&L Gates LLP
Katten Muchin Rosenman LLP
Katyrn Muchin Rosenman LLP
Kim & Chang
Kobre & Kim LLP
Kozyak Tropin Throckmorton (Legal)
Latham & Watkins LLP
Lawrence Graham (LG)
Linklaters
Linklaters
Linklaters
Linklaters
Mayer Brown
McCullough, Campbell & Lane
McDermott Will & Emery LLP
Minter Ellison Rudd Watts Lawyers
Nishit Dhruv and Co.
Noerr
Occam Regulatory Solutions
Oentoeng Suria & Partners
O'Melveny & Meyers LLP
Paul, Hastings, Janofsky & Walker LLP
Pendlebury Workplace Solutions
Perez-Llorca
Pinheiro Neto
Promontory Financial Group LLC
Proskauer Rose LLP
Rajah & Tann
Schiff Hardin LLP

Schulte Roth & Zabel LLP
Schuyler, Roche & Crisham
Seyfarth Shaw LLP
Shearman & Sterling LLP
Shearn Delamore & Co.
Simmons & Simmons
Simmons & Simmons
Stephenson Harwood
Stroock & Stroock & Lavan LLP
Sullivan & Cromwell
Talreja and Talreja
Talwar Thakore & Associates
The Global Capital Group Ltd.
Thomas Cooper
Torys LLP
Wach & Meckes LLP
Wachtell, Lipton, Rosen & Katz
White & Case
White & Case LLP
Winkler Partners
Winston & Strawn
Wong Partnership
Zaid Ibrahim & Co.

Top 30 Creditors

Access Search Inc
ADK America Inc
Alvarez & Marsal Tax Advisory Services
LLC
American Express Company
Amideo and Associates
Braxton Group LLC
Dean Media Group
Forum Group
ForwardThink Group Inc
GKH Law Offices
Headstrong Services, LLC
Infinia Group LLC
JPMorgan Chase Bank, N.A.
Linklaters LLP
Media Two
Premiere Global Services Inc
PricewaterhouseCoopers LLP
Promontory Financial Group LLC
RR Donnelly
Shearman & Sterling

Sullivan & Cromwell LLP
Technology Management Consulting Group
The Gate Worldwide (S) Pte Ltd
The Global Capital Group, Ltd
Ticker Consulting LLC
Wachtell, Lipton, Rosen & Katz
Wilmington Trust, N.A.

Other Appearing Parties

Curtis, Mallet-Prevost, Colt & Mosle LLP
Evercore Partners
FTI Consulting
Hughes Hubbard and Reed
James W. Giddens
Simpson Thacher & Bartlett LLP
Weil, Gotshal & Manges

United States Trustees Office – SDNY
(Assistant U.S. Trustees and Trial
Attorney)

Gasparini, Elisabetta
Golden, Susan
Khorodovsky, Nazar
Masumoto, Brian S.
Morrissey, Richard C.
Nakano, Serene
Riffkin, Linda A.
Schwartz, Andrea B.
Schwartzberg, Paul K.
Velez-Rivera, Andy
Zipes, Greg M.

U.S. Bankruptcy Court Judges (Southern
District of New York)

Bernstein, Stuart M.
Chapman, Shelley C.
Drain, Robert D.
Gerber, Robert E.
Glenn, Martin
Gonzalez, Arthur J.
Gropper, Allan L.
Lane, Sean H.
Lifland, Burton R.
Morris, Cecelia G.
Peck, James M.

2002 List – as of November 14, 2011

Bartlett Hackett Feinberg P.C.
Buchalter Nemer, PC
Chapman and Cutle LP
David I. Schamis
Department of the Treasury
Depository Trust Company
Dimensional Fund Advisors LP
Federal Reserve Bank of Chicago
FMR LLC
Garden City Group
Hinckley, Allen & Snyder LLP
Illinois Attorney General
JC Flowers & Co LLC
JC Flowers & Co UK Ltd
Lowenstein Sandler PC
Mayer Brown LLP
McCarter & English, LLP
New York Attorney General
NYC Dept of Finance
NYS Dept of Taxation and Finance
NYS Unemployment Insurance Fund
Office of the United States Trustee
Office of the US Attorney
Perkins Coie LLP
Piper Jaffray Companies
Proskauer Rose LLP
Securities Investor Protection Corp
Tennessee Department of Treasury
The Federal Bank of New York
Willkie Farr & Gallagher LLP
Winston & Strawn LLP
Wollmuth Maher & Deutsch LLP
Yeskoo Hogan & Tamlyn, LLP

C11 Professionals as of November 7, 2011

Kasowitz Benson Torres & Friedman LLP

11/08 Creditors' Committee Parties Not
Otherwise Covered

Elliot Management Corporation
Wilmington Trust Company

Creditors' Committee Counsel

Dewey & LeBoeuf

Directors & Officers of Other U.S.

Entities

Ackerman, Joan P.
Bass, Jon
Bolan, Mike
Brady, John
Browne, Verona
Cantor, Lauren
Caruso, Dawn
Chaudhry, Talha
Cohen, Tom
Colburn, James
Cooper, Hope
Demler, Fred
Dhillon, Robert
Dispenza, Stephen C.
Forlenza, Peter
Geetter, Darya
Gill, Richard
Grady, Stephen (Steve)
Hood, Stephen
Klejna, Dennis
Levy, Benita
Lyons, Robert
Mundt, Tim
Nielsen, Arden
O'Brien, Edith
Pucci, Joseph T.

Rochlin, Adam
Rocke, Christine
Rodriguez, Monica
Sachs, Mark
Schulman, Dan
Sullivan, James P.
Tanzar, Phil
Unterberg, Andrew
Vijayakumar, Kumaran
Vrabel, Jake

**Adversary Proceeding and Objectors to
Cash Collateral**

Abruzzo, Anthony
Commodity Customer Coalition
Desparois, Pierre-Yvan
Klehr Harrison Harvey Branzburg LLP
Koutoulas, James L.
Lankenau & Miller, LLP
Outten & Golden LLP
Sivova, Natalia
Thielmann, Todd

Chapter 11 Trustee

Free Sporkin & Sullivan LLP
Freeh Group International Solutions, LLC
Freeh, Louis
Pepper Hamilton

Exhibit B

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|--|--------------------------------|--|---|
| ALLEN & GLEDHILL LLP | ATTORNEY | ALLEN & GLEDHILL LLP | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| ALLEN & OVERY | ATTORNEY | ALLEN & OVERY | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| ALLENDE & BREA | ATTORNEY | ALLENDE & BREA | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| ALLIANZ AUSTRALIA INSURANCE LIMITED | MATERIAL CONTRACT COUNTERPARTY | ALLIANZ GLOBAL CORPORATE SPECIALTY ALLIANZ GLOBAL CORPORATE & SPECIALTY ALLIANZE GLOBAL INVESTORS OF AMERICA | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| AMERICAN EXPRESS COMPANY | TOP 30 CREDITOR | AMERICAN EXPRESS COMPANY | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| ANGELO GORDON & CO. LP | 3.375% CONVERTIBLE | ANGELO GORDON & CO. LP | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED | LENDERS – REVOLVING FACILITY | AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| AVIVA INVESTORS GLOBAL SERVICES LTD – INVESTMENT ADVISOR | 3.375% CONVERTIBLE | AVIVA INVESTORS ASIA PTE LTD | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|---------------------------------------|-------------------------------|--|---|
| | | | UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BAKER & MCKENZIE | ATTORNEY | BAKER & MCKENZIE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BANK OF AMERICA | COMPETITOR | BANK OF AMERICA AND NUMEROUS AFFILIATES | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BANK OF MONTREAL | LITIGATION-RELATED PARTY | BANK OF MONTREAL | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BLACKROCK | \$325MM 6% UNSECURED DEBT | BARCLAYS GLOBAL FUND ADVISORS BARCLAYS GLOBAL INVESTORS FUND BLACKROCK INC BLACKROCK JAPAN COMPANY LTD BLACKROCK REALTY GROSVENOR VENTURE MANAGERS LTD MERRILL LYNCH INVESTMENT MANAGERS KK SSR APARTMENT VALUE FUND SSR STRATEGIC APARTMENT FUND | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BLACKSTONE | U.S. LANDLORDS | BLACKSTONE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BLAKE DAWSON | ATTORNEY | BLAKE DAWSON | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BNP PARIBAS | LENDERS – REVOLVING FACILITY | BNP PARIBAS | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|---|--------------------------------|---|---|
| | | | CASES |
| BNY MELLON CLEARING, LLC | MATERIAL CONTRACT COUNTERPARTY | BANK OF NEW YORK MELLON | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BORDEN LADNER GERVAIS | ATTORNEY | BORDEN LADNER GERVAIS | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| BROADWAY TECHNOLOGY, LLC | MATERIAL CONTRACT COUNTERPARTY | BROADWAY TECHNOLOGY, LLC | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CADWALADER WICKERSHAM & TAFT | ATTORNEY | CADWALADER WICKERSHAM & TAFT | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CANTOR FITZGERALD | COMPETITOR | CANTOR FITZGERALD | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CAPITALAND COMMERCIAL MANAGEMENT PTE LTD. | MATERIAL CONTRACT COUNTERPARTY | CAPITALAND JAPAN KK | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CHARLES SCHWAB/FOUNDRY | U.S. LANDLORDS | CHARLES SCHWAB & CO. | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CHARTIS INSURANCE UK LIMITED | OTHER INSURERS | CHARTIS INSURANCE UK LIMITED | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| CITIBANK, N.A. | MATERIAL CONTRACT COUNTERPARTY | CITIBANK, N.A. AND NUMEROUS AFFILIATES | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CITIGROUP | COMPETITOR | CITIGROUP AND NUMEROUS AFFILIATES | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CMS CAMERON MCKENNA | ATTORNEY | CMS CAMERON MCKENNA | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CONTINENTAL CASUALTY COMPANY | DIRECTORS & OFFICERS INSURANCE | CNA INSURANCE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CONTINENTAL INSURANCE COMPANY | OTHER INSURERS | CONTINENTAL INSURANCE COMPANY | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| COVINGTON & BURLING | ATTORNEY | COVINGTON & BURLING | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CURTIS MALLET-PROVOST CULT & MOSLE LLP | OTHER PARTY APPEARING | CURTIS MALLET-PROVOST CULT & MOSLE LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| DEWEY & LEOEUF | ATTORNEY CREDITORS COMMITTEE COUNSEL | DEWEY & LEOEUF DEWEY BALLANTINE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| DIMENSIONAL FUND ADVISORS LP | 2002 PARTY | DIMENSIONAL FUND ADVISORS INC | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| | | | AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| EQUITY OFFICE | ADDITIONAL LANDLORD | EQUITY OFFICE PROPERTIES EQUITY OFFICE PROPERTIES TRUST | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| ETRADE AUSTRALIA SECURITIES LIMITED | MATERIAL CONTRACT COUNTERPARTY | ETRADE SECURITIES LLC ETRADE FINANCIAL CORP | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| FEDERATED (INSURANCE) | \$325MM 6% UNSECURED DEBT | FEDERATED MUTUAL INSURANCE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| FIDELITY AND DEPOSIT COMPANY OF MARYLAND | OTHER INSURERS | FIDELITY AND DEPOSIT COMPANY OF MARYLAND | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| FINANCIAL INDUSTRY REGULATORY AUTHORITY | PRINCIPAL REGULATOR AND SELF-REGULATORY ORGANIZATION | FINANCIAL INDUSTRY REGULATORY AUTHORITY | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| FIRST INVESTORS | \$325MM 6% UNSECURED DEBT | FIRST INVESTORS FEDERAL SAVINGS BANK | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| FORUM GROUP | TOP 30 CREDITOR | FORUM GROUP DEVELOPMENT | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| FRANKLIN (NEW YORK) | \$325MM 6% UNSECURED DEBT | FRANKLIN TEMPLETON INVESTMENTS | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| | | | SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| FRANKLIN (SAN MATEO) | \$325MM 6% UNSECURED DEBT | FRANKLIN TEMPLETON INVESTMENTS | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| GENWORTH | \$325MM 6% UNSECURED DEBT | GENWORTH MORTGAGE INSURANCE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| GIDE LOYRETTE NOUEL | ATTORNEY | GIDE LOYRETTE NOUEL | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| GNI LIMITED | FORMER NAME NON-US AFFILIATE | GNI LIMITED | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| GOLDMAN SACHS | COMPETITOR/LENDER – REVOLVING FACILITY | ACCORDIA GOLF COMPANY LTD AMERICAN GOLF CORP ARCHON CAPITAL LP DUPLICATE GOLDMAN SACHS JAPAN LTD GOLDMAN SACHS ASIA LLC GOLDMAN SACHS BANK GOLDMAN SACHS CREDIT PARTNERS LP GOLDMAN SACHS GROUP INC GOLDMAN SACHS INTERNATIONAL LTD GOLDMAN SACHS JAPAN COMPANY LTD GOLDMAN SACHS PRINCIPAL STRATEGY ASIA LTD GOLDMAN SACHS SPECIALTY LENDING GROUP GS CAPITAL PARTNERS V FUND LP GS DIRECT LLC J ARON & CO KYOCERA GOLDMAN SACHS VENTURE CAPITAL | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| | | SPEAR LEEDS & KELLOGG WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007 | |
| GUARDIAN LIFE INSURANCE COMPANY | 5% EQUITYHOLDER | GUARDIAN LIFE INSURANCE COMPANY | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| HARTFORD FIRE INSURANCE COMPANY | OTHER INSURERS | HARTFORD HARTFORD FIRE INSURANCE CO HARTFORD INSURANCE GROUP HARTFORD LIFE & ANNUITY INSURANCE CO ITT HARTFORD INSURANCE CO OMNI INSURANCE CO DUPLICATE HARTFORD INSURANCE GROUP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| HENRY DAVIS YORK LAWYER | ATTORNEY | HENRY DAVIS YORK LAWYER | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| HERBERT SMITH LLP | ATTORNEY | HERBERT SMITH LAW FIRM | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| HIGHBRIDGE CAPITAL MANAGEMENT INC. | 1.875% CONVERTIBLE 3.375% CONVERTIBLE | HIGHBRIDGE CAPITAL MANAGEMENT INC. | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| HIGHBRIDGE CAPITAL, NEW YORK | 2008 9% AND SERIES B MF CONVERTIBLE BUYERS | HIGHBRIDGE CAPITAL, NEW YORK | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| HOLLAND AND KNIGHT – PRIVACY ADVICE | ATTORNEY | HOLLAND & KNIGHT | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| HUGHES HUBBARD AND REED | OTHER PARTY APPEARING | HUGHES HUBBARD AND REED | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| ING | COMPETITOR | ING | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| INTERNCONTINENTAL EXCHANGE | EXCHANGES AND CLEARINGHOUSES | INTERNCONTINENTAL EXCHANGE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| JANA PARTNERS, NEW YORK | 2008 9% AND SERIES B MF CONVERTIBLE BUYERS | JANA PARTNERS, NEW YORK | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| JEFFERIES AND CO. | OTHER PARTY IN INTEREST | JEFFERIES AND CO. | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| JONES DAY | ATTORNEY | JONES DAY REAVIS & POGUE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| JP MORGAN CHASE BANK, N.A. | COMPETITOR/LENDER OTHER PARTY IN INTEREST | JPMORGAN CHASE BANK, N.A. | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| KIM & CHANG | ATTORNEY | KIM & CHANG | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| KIM ENG SECURITIES PTE LTD. | MATERIAL CONTRACT COUNTERPARTY | KING ENG CAPITAL HONG KONG LTD. | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| | | | SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| LAWRENCE GRAHAM (LG) | ATTORNEY | LAWRENCE GRAHAM LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| LAZARD ASSET MANAGEMENT LLC | 3.375% CONVERTIBLE | LAZARD JAPAN ASSET MANAGEMENT KK | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| LIBERTY HARBOR LLC | 3.375% CONVERTIBLE | LIBERTY HARBOR LLC | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| LIBERTY MUTUAL INSURANCE COMPANY | OTHER INSURERS | LIBERTY MUTUAL INSURANCE COMPANY | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| LINKLATERS | ATTORNEY TOP 30 CREDITOR | LINKLATERS LINKLATERS LLP | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| LOUIS FREEH | CHAPTER 11 TRUSTEE | LOUIS J. FREEH | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| MAYER BROWN LLP | ATTORNEY 2002 PARTY | MAYER BROWN ROSE & MAW MAYER BROWN & PLATT | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| NASDAQ | EXCHANGES AND CLEARINGHOUSES | NASDAQ OMX GROUP INC. | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| | | | UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| NATIONAL LIFE OF VT | \$325MM 6% UNSECURED DEBT | NATIONAL LIFE OF VT | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| NEW YORK MERCANTILE EXCHANGE | EXCHANGES AND CLEARINGHOUSES | NEW YORK MERCANTILE EXCHANGE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| NEW YORK STOCK EXCHANGE | EXCHANGES AND CLEARINGHOUSES | NEW YORK STOCK EXCHANGE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| NOERR | ATTORNEY | NOERR STIEFENHOFER LUTZ | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PALISADE CAPITAL MANAGEMENT LLC | 3.375% CONVERTIBLE | PALISADE CAPITAL MANAGEMENT LLC | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PAUL HASTINGS JANOFSKY & WALKER LLP | ATTORNEY | PAUL HASTINGS JANOFSKY & WALKER LLP | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PEPPER HAMILTON | CHAPTER 11 TRUSTEE | PEPPER HAMILTON & SCHEETZ | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PERKINS COIE LLP | 2002 PARTY | PERKINS COIE LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| | | | UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PIPER JAFFRAY COMPANIES | 2002 PARTY | PIPER JAFFRAY LTD PIPER JAFFRAY ASIA LTD | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PREMIERE GLOBAL SERVICES INC. | TOP 30 CREDITOR | PREMIERE GLOBAL SERVICES INC. | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PRICEWATERHOUSECOOPERS LLP | TOP 30 CREDITOR | PRICEWATERHOUSECOOPERS LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PRINCIPAL INSURANCE | \$325MM 6% UNSECURED DEBT | PRINCIPAL LIFE INSURANCE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PROMONTORY FINANCIAL GROUP LLC | ATTORNEY | PROMONTORY FINANCIAL GROUP LLC | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PROMONTORY FINANCIAL GROUP LLC | TOP 30 CREDITOR | PROMONTORY FINANCIAL GROUP LLC | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| PROSKAUER ROSE LLP | ATTORNEY | PROSKAUER ROSE LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| REUTERS TRANSACTION SERVICES LTD | MATERIAL CONTRACT COUNTERPARTY | THOMSON REUTERS | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|---|---|---|--|
| | | | CASES |
| RISKMETRICS SOLUTIONS INC. | MATERIAL CONTRACT COUNTERPARTY | RISKMETRICS GROUP INC. | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| ROBERTY LYONS | DIRECTORS & OFFICERS OF OTHER U.S. ENTITIES | ROBERTS SWAYNE LYONS | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| RR DONNOLLY | TOP 30 CREDITOR | RR DONNOLLEY & SONS CO | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| RYDEX SECURITY GLOBAL INVESTORS, LLC | 5% EQUITYHOLDER | RYDEX LTD. | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| SHEARMAN & STERLING LLP | ATTORNEY TOP 30 CREDITOR | SHEARMAN & STERLING LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| SIMMONS & SIMMONS | ATTORNEY | SIMMONS & SIMMONS | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| SIMPSON THACHER & BARTLETT LLP | OTHER PARTY APPEARING | SIMPSON THACHER & BARTLETT LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| SOCIETE GENERALE ASSET MANAGEMENT, NEW YORK | 2008 9% AND SERIES B MF CONVERTIBLE BUYERS | SOCIETE GENERALE ASSET MANAGEMENT, NEW YORK | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| STEPHENSON HARWOOD | ATTORNEY | STEPHENSON HARWOOD & LO | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| STROOCK & STROOCK & LAVAN LLP | ATTORNEY | STROOCK & STROOCK & LAVAN LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| SULLIVAN & CROMWELL | ATTORNEY TOP 30 CREDITOR | SULLIVAN & CROMWELL LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| SUSQUEHANNA INTERNATIONAL GROUP | 3.375% CONVERTIBLE | SUSQUEHANNA INTERNATIONAL GROUP | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| SWISS RE | U.S. LANDLORDS | SWISS RE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| THE BANK OF NEW YORK MELLON | LENDERS – REVOLVING FACILITY | THE BANK OF NEW YORK MELLON | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| THOMSON FINANCIAL INC. | MATERIAL CONTRACT COUNTERPARTY | THOMSON FINANCIAL INC | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| TIAA-CREF | \$325MM 6% UNSECURED DEBT | TIAA-CREF | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| TIAA-CREF ASSET MANAGEMENT LLC | 5% EQUITYHOLDER | TIAA-CREF ASSET MANAGEMENT LLC | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
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| | | | SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| TRANSAMERICA | U.S. LANDLORDS | TRANSAMERICA LIFE INSURANCE CO | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| TRAVELERS INSURANCE COMPANY | OTHER INSURERS | TRAVELERS INSURANCE COMPANY | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| UBS | COMPETITOR | UBS AND NUMEROUS AFFILIATES | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| VANGUARD | \$325MM 6% UNSECURED DEBT | VANGUARD VENTURES | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| VANGUARD | \$325MM 6% UNSECURED DEBT | VANTUARD VENTURES | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WEIL GOTSHAL & MANGES LLP | OTHER PARTY APPEARING | WEIL GOTSHAL & MANGES LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WELLINGTON MANAGEMENT COMPANY, BOSTON | 2008 9% AND SERIES B MF CONVERTIBLE BUYERS | WELLINGTON MANAGEMENT COMPANY, BOSTON | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WELLS FARGO BANK | LENDERS – REVOLVING FACILITY | WELLS FARGO BANK AND NUMEROUS AFFILIATES | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR |

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|---------------------------------------|---------------------------------|--|---|
| | | WELLS FARGO BANK, N.A. AND NUMEROUS AFFILIATES WELLS FARGO BANK, N.A. TEXAS AND NUMEROUS AFFILIATES | SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WESTPAC INSTITUTIONAL BANK | LENDERS – REVOLVING FACILITY | WESTPAC BANKING GROUP | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WHITE & CASE | ATTORNEY | WHITE & CASE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WHITE & CASE | ATTORNEY | WHITE & CASE | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WILLKIE FAR & GALLAGHER LLP | 2002 PARTY | WILLKIE FAR & GALLAGHER LLP | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WILMINGTON TRUST COMPANY | UCC PARTY NOT OTHERWISE COVERED | WILMINGTON TRUST COMPANY | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| WILMINGTON TRUST N.A. | TOP 30 CREDITOR | WILMINGTON TRUST CO WILMINGTON TRUST FSB | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

Exhibit A-1

MF Global Capital LLC List as of 12/22/11

Top 20 Creditors

Citibank
G Capital Management
BNP
Genesis Diversified CTA T
Delux All Cap Stock Fund
Eduardo Garza Hinojosa
Richard Lee Walter Jr.
JPMorgan
Palumbo/Cabrera
Moto Repuestos Monterrey
Texbas
Fanasa SA de CV
Sergey Chistyakov
Raeif LP
Arab Finance Corp.
Distribuidora de Metals
Lorenzo Barrera Segovia
Planet Video SA de CV
Wallace Murungi
ASI Master Fund LP

Exhibit B-1

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|---------------------------------------|---|---|---|
| BNP PARIBAS | CREDITOR | BNP PARIBAS INVESTMENT PARTNERS JAPAN LTD. BNP PARIBAS SECURITIES CORP. BNP PARIBAS SECURITIES JAPAN LTD. | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| CITIBANK, N.A. | CREDITOR | CITIBANK NA | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |
| JP MORGAN | CREDITOR OTHER PARTY IN INTEREST | J P MORGAN CHASE & CO | M&F CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

Exhibit A-2

MF Global FX Clear LLC List as of 12/22/11

Top 30 Creditors

Banco Monex SA
UBS AG
Vigilant Futures LLC
High Ridge Futures Fund LP
Crossfield Investments/Angelo
Alpha Titans MF SPC
GABT Fund LP
Forteco Limited
Brazos Derivatives Co.
Intership Ltd.
Quad Laser LLC
Curley & Kay Inc.
Hyman Beck & Co.
Beaghton Pantelis John
Source Capital AG
Credo Investment Holdings
Contech LP
Don and Patricia Laird/Anello Mngt.
Car Nor M/U For Prop Acct.
Ecopolis Holdings Ltd.

Exhibit B-2

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|---------------------------------------|-------------------------------|---|---|
| UBS AG | CREDITOR | UBS SECURITIES LLC | M&F HAS IN THE PAST REPRESENTED AND CURRENTLY REPRESENTS THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |

Exhibit A-3

MF Global Market Services LLC List as of 12/22/11

Top 20 Creditors

The Servicemaster Company
Maxum Petroleum Operating Co.
J E Meuret Grain Co. Inc.
Arch Coal Inc.
Broadgrain Commodities Inc.
Cook Illinois Corp.
Southwest Georgia Oil Co. Inc.
Columbia Trading SA
Weisul Agricola LTDA
Siemer Milling Company
Bellisio Foods Inc.
Port Consolidated Inc.
Producers Livestock Marketing
US Bio Energy Service
RMI
Central Valley AG Cooperative
East River Energy Inc.
Industrializadora Oleofinos
E Energy Adams LLC
Inergy

Exhibit B-3

| Name Searched/Name Provided by Client | Category of Party in Interest | M&F Relationship or Possible Relationship | Comments and Status |
|---------------------------------------|-------------------------------|---|--|
| INERGY | CREDITOR | INERGY GP LLC | M&F HAS IN THE PAST REPRESENTED THIS ENTITY AND/OR CERTAIN AFFILIATES OR SUBSIDIARIES IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES |