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Proposed Special Counsel for Louis J. Freeh, Chapter 11 Trustee

**IN THE 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.,¹ : Case No. 11-15059 (MG)
: (Jointly Administered)
Debtors. :
----- x

**CHAPTER 11 TRUSTEE'S APPLICATION PURSUANT TO SECTION 327(A) OF THE
BANKRUPTCY CODE AND BANKRUPTCY RULES 2014 AND 2016 FOR ENTRY OF
AN ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF PEPPER
HAMILTON LLP AS SPECIAL COUNSEL TO THE TRUSTEE *NUNC PRO TUNC* TO
THE APPOINTMENT DATE**

Louis J. Freeh, as the Chapter 11 trustee (the "Trustee") in the cases of MF Global Holdings Ltd. and MF Global Finance USA Inc. (the "Initial Debtors"), hereby files this Application (the "Application") pursuant to section 327(a) of Title 11 of the United States Code (11 U.S.C. §§ 101 *et. seq.* as amended, the "Bankruptcy Code") and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rules 2014-1 and 2016-1

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: MF Global Holdings Ltd. (EIN: 98-0551260); MF Global Finance USA Inc. (EIN: 98-0554890); MF Global Capital LLC (EIN: 13-3262825); MF Global FX Clear LLC (EIN: 20-3863678); and MF Global Market Services LLC (EIN: 02-0692193).

of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) for the entry of an order authorizing the employment and retention of Pepper Hamilton LLP (“Pepper Hamilton”) as special counsel to the Trustee, *nunc pro tunc* to November 28, 2011 (the “Appointment Date”). In support of this Application, the Trustee relies on the Declaration of David B. Stratton, a partner of Pepper Hamilton and Co-chair of Pepper Hamilton’s Corporate Restructuring and Bankruptcy Practice Group (the “Stratton Declaration”), attached hereto as **Exhibit A**. In further support of this Application, the Trustee states as follows:

JURISDICTION

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The basis for the relief requested herein is section 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 (the “Local Rules”).

BACKGROUND

3. On October 31, 2011 (the “Petition Date”), the 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 (the “Court”), 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 “Creditors’ 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), pursuant to which the Trustee was appointed.

7. On December 19, 2011, chapter 11 petitions were filed for MF Global Capital LLC, MF Global FX Clear LLC, and MF Global Market Services LLC (the “Subsequent Debtors”). On December 21, 2011, the Court entered orders for relief with respect to each of the Subsequent Debtors and directed that the chapter 11 cases of the Subsequent Debtors be jointly administered with those of the Initial Debtors. (Docket No. 298)

8. On December 23, 2011, the Court approved the appointment of Louis J. Freeh as Chapter 11 Trustee in the chapter 11 cases of the Subsequent Debtors. Mr. Freeh also seeks by this Application to retain Pepper Hamilton as special counsel to represent him in connection with those jointly administered proceedings.

9. By separate application, the Trustee is seeking to employ and retain, pursuant to section 327(a) of the Bankruptcy Code, the law firm of Morrison & Foerster LLP (“Morrison & Foerster”) as bankruptcy counsel to the Trustee. Pepper Hamilton and Morrison & Foerster will make every effort to avoid and/or minimize duplication of services in these Chapter 11 Cases.²

² Pursuant to separate retention applications, the Debtors and the Trustee have sought 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.

RELIEF REQUESTED

10. By this Application, the Trustee seeks the entry of an order, pursuant to section 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, authorizing the employment and retention of Pepper Hamilton as special counsel to render the services described below to the Trustee *nunc pro tunc* to the Appointment Date.

11. The Trustee seeks to retain Pepper Hamilton as its special counsel because of Pepper Hamilton's extensive experience and knowledge in both the field of debtors' and creditors' rights and business reorganizations under Chapter 11 of the Bankruptcy Code and because of its expertise, experience, and knowledge in the other areas described below as well as its ability to be adverse to JP Morgan Chase. The Trustee believes that Pepper Hamilton is both well-qualified and uniquely able to represent the Trustee in these Chapter 11 Cases as special counsel in an efficient and timely manner.

SERVICES TO BE RENDERED

12. The professional services that Pepper Hamilton will render to the Trustee are as follows:

- a. Tax issues including: tax audits and refunds; affiliates (including off-shore captive insurance company); and employee benefit issues related to tax and ERISA matters; and insurance matters affecting the estates including off-shore captive insurance company, directors and officers insurance and errors and omissions insurance;
- b. WARN Act Litigation matters pending in the United States Bankruptcy Court for the Southern District of New York, in *Green et al. v. MF Global Holdings Ltd.*, Adv. Case No. 11-0291 (MG) and *Thielmann et al. v. MF Global Holdings Ltd. et al.*, Adv. Case No. 11-2880 (MG) and insurance litigation related to insurance claims, defenses and indemnities;
- c. Advice regarding miscellaneous real estate issues involving leases, furniture, fixture and equipment relating to Debtors' relocation and employment issues affecting the operation of the remaining business of the estate;

- d. Any matters as to which Morrison & Foerster has a conflict involving JP Morgan Chase, Bank of America or UBS, A.G. and their affiliates;
- e. Appearing before this Court and representing the Trustee's interests with respect to the foregoing matters identified in subparagraphs a. through d., above, for which Pepper has been engaged; and
- f. Performing all other necessary legal services and providing all other necessary legal advice to the Trustee in connection with those matters for which Pepper Hamilton has been engaged, as described in subparagraphs a. through d., above.

13. Pepper Hamilton has agreed to act on behalf of, and to render such services to, the Trustee. Pepper Hamilton will not render any services being rendered to the Trustee by Morrison & Foerster. Pepper Hamilton will supplement this retention application with respect to any additional litigation matters as and when the Trustee requests that Pepper Hamilton undertake those matters.

DISINTERESTEDNESS OF PEPPER HAMILTON

14. To the best of the Trustee's knowledge, except as set forth in the Stratton Declaration, Pepper Hamilton, its partners, counsel and associates (a) are not creditors, equity security holders or insiders of the Debtors, (b) are not and were not, within two years before the Petition Date, directors, officers or employees of the Debtors, (c) do not hold or represent any interest materially adverse to the interests of the Debtors' estates and (d) are not related to any Judge of this Court, the United States Trustee for the Southern District of New York (the "U.S. Trustee"), or any employee of the U.S. Trustee in this District.

15. Accordingly, the Trustee believes that Pepper Hamilton, its partners, counsel and associates are "disinterested persons" within the meaning of section 101(14), as modified by section 1107(b) of the Bankruptcy Code, and that Pepper Hamilton's representation of the Trustee is permissible under sections 327(a) of the Bankruptcy Code and is in the best interests of parties-in-interest.

16. Pepper Hamilton is conducting a continuing inquiry into any matters that would affect its disinterested status. In the event additional disclosure is necessary, Pepper Hamilton will file a supplemental verified statement setting forth any facts and circumstances relevant thereto.

PREPETITION SERVICES RENDERED

17. Pepper Hamilton did not render any services to the Debtors prior to the Petition Date, and did not receive any payments from the Debtors on account of services rendered by Pepper Hamilton within one year of the Petition Date.

PROFESSIONAL COMPENSATION

18. Pursuant to section 328(a) of the Bankruptcy Code, the Trustee may retain Pepper Hamilton on any reasonable terms and conditions. The Trustee has negotiated a 10% reduction from the standard hourly rates charged by Pepper Hamilton to other clients. Therefore, the Trustee and Pepper Hamilton have agreed that in connection with its services Pepper Hamilton shall be paid its customary hourly rates that are in effect from time to time as set forth in the Stratton Declaration, less a discount of 10%, and shall be reimbursed according to Pepper Hamilton'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 (the "U.S. Trustee Guidelines"), for all expenses incurred after the Petition Date.

19. Pepper Hamilton categorizes its billings by subject matter, in compliance with the U.S. Trustee Guidelines. Pepper Hamilton agrees to charge, and the Trustee has agreed to pay, subject to this Court's approval under sections 330 and 331 of the Bankruptcy Code, the U.S. Trustee Guidelines, Bankruptcy Rule 2016 and the Local Rules, Pepper Hamilton's hourly

rates (as discounted), as of the Appointment Date, which are adjusted from time to time, and range from \$380 to \$825 for partners and counsel, \$240 to \$435 for associates, and \$75 to \$215 for paraprofessionals. Pepper Hamilton is customarily reimbursed for all expenses it incurs in connection with its representation of a client in a given matter. Such expenses include, without limitation, travel costs, telecommunications, express mail, messenger service, photocopying costs, computerized research charges, court fees and transcript costs.

20. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions, which adjustments typically occur on January 1 of each year, but may also occur during the calendar year.³

21. The professionals at Pepper Hamilton who are presently expected to have primary responsibility for providing services to the Trustee, and their respective current standard hourly rates (before the 10% discount), are as follows:

<u>Name:</u>	<u>Title:</u>	<u>Rate:</u> ⁴
Joseph Del Raso	Partner	\$850
David B. Stratton	Partner	\$700
David M. Fournier	Partner	\$620
Joan Arnold	Partner	\$760
Kevin Johnson	Partner	\$575
Charles Leasure	Of Counsel	\$615
Evelyn J. Meltzer	Of Counsel	\$405
John H. Schanne, II	Associate	\$310
Christopher Lano	Paralegal	\$215

22. As these Chapter 11 Cases proceed, Pepper Hamilton's representation of the Trustee may require the active participation of additional attorneys and paraprofessionals,

³ Prior to any increases in rates, Pepper Hamilton will file a supplemental affidavit with the Court and give ten business days' notice to the United States Trustee and the Creditors' Committee of the proposed increase. The supplemental affidavit shall set forth the basis for the requested rate increases and will indicate whether the Trustee has approved the proposed rate increases.

⁴ As noted, Pepper Hamilton has agreed to a reduction in its fees of 10%. This reduction will only affect the fees charged by Pepper Hamilton's professionals and paraprofessionals, not reimbursement for expenses.

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 Chapter 11 Cases so as to avoid duplication of effort.

23. Pepper Hamilton acknowledges that all amounts paid to Pepper Hamilton during these Chapter 11 Cases are subject to final allowance by this Court. Pepper Hamilton therefore intends to apply to this Court for allowance of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, Bankruptcy Rules, the Local Rules and any orders of this Court relevant thereto for all services performed and expenses incurred from and after the Appointment Date.

24. No arrangement is proposed between the Trustee and Pepper Hamilton for compensation to be paid in these Chapter 11 Cases other than as set forth above and in the Stratton Declaration.

NOTICE

25. Notice of this application has been provided to: (a) the United States Trustee for the Southern District of New York (the "U. S. Trustee"); (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 Debtors; (i) counsel to the Creditors' Committee; and (j) all other parties requesting notice pursuant to Bankruptcy Rule 2002 (collectively, the "Notice Parties"). The Trustee submits that, under the circumstances, no other or further notice is necessary.

26. No previous request for the relief sought herein has been made by the Trustee to this or any other court.

WHEREFORE, the Trustee respectfully requests that the Court enter an order

- (i) approving the Trustee's employment and retention of Pepper Hamilton as counsel pursuant to 11 U.S.C. §§ 327(a) and Fed. R. Bankr. P. 2014(a) *nunc pro tunc* to the Appointment Date, and
- (ii) granting such further relief as this Court deems just and proper.

Dated: January 23, 2012
New York, NY

Respectfully submitted,

**Louis J. Freeh, Chapter 11 Trustee in
MF Global Holdings, Ltd. (Case No. 11-15059
(MG)) and MF Global Finance USA Inc. (Case
No. 11-15058 (MG))**

By: /s/ Louis J. Freeh
Louis J. Freeh

Exhibit A

PEPPER HAMILTON LLP
Hercules Plaza, Suite 5100
1313 N. Market Street
P.O. Box 1709
Wilmington, Delaware 19899
Telephone: (302) 777-6500
Facsimile: (302) 421-8390
David B. Stratton (*pro hac vice*)
David M. Fournier (*pro hac vice*)
Evelyn J. Meltzer (*pro hac vice*)

Proposed Special Counsel for Louis J. Freeh, Chapter 11 Trustee

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

----- x
In re : Chapter 11
MF GLOBAL HOLDINGS LTD., et al.,¹ : Case No. 11-15059 (MG)
 : (Jointly Administered)
Debtors. :
----- x

**DECLARATION OF DAVID B. STRATTON IN SUPPORT OF
CHAPTER 11 TRUSTEE’S APPLICATION PURSUANT TO SECTION 327(A)
OF THE BANKRUPTCY CODE AND BANKRUPTCY RULES 2014 AND 2016
FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT AND
RETENTION OF PEPPER HAMILTON LLP AS SPECIAL COUNSEL TO THE
TRUSTEE
NUNC PRO TUNC TO THE APPOINTMENT DATE**

DAVID B. STRATTON, under penalty of perjury, states as follows:

1. This declaration (the “Declaration”) is being submitted in support of the application (the “Application”) of Louis J. Freeh, as the Chapter 11 trustee (the “Trustee”) in the cases of MF Global Holdings Ltd. and MF Global Finance USA Inc. (“Initial Debtors”) and MF Global Capital LLC, MF Global FX Clear LLC and MF Global Market Services LLC (the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: MF Global Holdings Ltd. EIN: 98-0551260); MF Global Finance USA Inc. EIN: 98-0554890); MF Global Capital LLC (EIN: 13-3262825); MF Global FX Clear LLC (EIN: 20-3863678); and MF Global Market Services LLC (EIN: 02-0692193).

“Subsequent Debtors,” and collectively with the Initial Debtors, the “Debtors”) for entry of an order authorizing the employment and retention of Pepper Hamilton LLP (“Pepper Hamilton”) as special counsel to the Trustee.

2. I am a partner in the law firm of Pepper Hamilton and co-chair of the Corporate Restructuring and Bankruptcy Practice Group. I make this Declaration pursuant to §§ 327, 328, 329 and 504 of title 11 of the United States Code (11 U.S.C. §§ 101 *et seq.* as amended, the “Bankruptcy Code”), and Rules 2014 and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”).

3. Unless otherwise stated, I have personal knowledge of the facts set forth hereinafter. To the extent that any information disclosed herein requires amendment or modification upon Pepper Hamilton’s completion of further analysis or as additional party-in-interest information becomes available to me, Pepper Hamilton will submit a supplemental verified statement to this Court.

SERVICES TO BE RENDERED

4. The Trustee is seeking to employ and retain Pepper Hamilton as special counsel pursuant to section 327(a) of the Bankruptcy Code to provide the services described below. The Trustee is also seeking to employ and retain, pursuant to section 327(a) of the Bankruptcy Code, the law firm of Morrison & Foerster LLP (“Morrison & Foerster”) as bankruptcy counsel to the Trustee. Pepper Hamilton and Morrison & Foerster will make every effort to avoid and/or minimize duplication of services in these cases. Pepper Hamilton will not render any services being rendered to the Trustee by Morrison & Foerster. Pepper Hamilton will supplement its retention application with respect to any additional litigation or conflicts matters

as and when the Trustee requests that Pepper Hamilton undertake new litigation matters and as and when new conflicts matters arise.

5. The professional services that Pepper Hamilton will render to the Trustee are as follows:

- a. Tax issues including: tax audits and refunds; affiliates (including off-shore captive insurance company); and employee benefit issues related to tax and ERISA matters; and insurance matters affecting the estates including off-shore captive insurance company, directors and officers insurance and errors and omissions insurance;
- b. WARN Act Litigation matters pending in the United States Bankruptcy Court for the Southern District of New York, in *Green et al. v. MF Global Holdings Ltd.*, Adv. Case No. 11-0291 (MG) and *Thielmann et al. v. MF Global Holdings Ltd. et al.*, Adv. Case No. 11-2880 (MG) and insurance litigation related to insurance claims, defenses and indemnities;
- c. Advice regarding miscellaneous real estate issues involving leases, furniture, fixture and equipment relating to Debtors' relocation and employment issues affecting the operation of the remaining business of the estate;
- d. Matters as to which Morrison & Foerster has a conflict involving JP Morgan Chase, Bank of America or UBS, A.G. and their affiliates;
- e. Appearing before this Court and representing the Trustee's interests with respect to the foregoing matters identified in subparagraphs a. through d., above, for which Pepper has been engaged; and
- f. Performing all other necessary legal services and providing all other necessary legal advice to the Trustee in connection with those matters for which Pepper Hamilton has been engaged as described in subparagraphs a. through d., above.

6. Pepper Hamilton has agreed to act on behalf of, and to render such services to, the Trustee.

PEPPER HAMILTON'S PROCEDURES

7. In preparing this Declaration, I utilized a set of procedures established by Pepper Hamilton to ensure compliance with the Bankruptcy Code and the Bankruptcy Rules regarding the employment of professionals by a debtor-in-possession under the Bankruptcy Code.

8. In that connection, I caused to be submitted the names of the significant parties-in-interest identified on **Exhibit 1**, attached hereto, in this case that are known to me after inquiry for review under the conflict check system maintained by Pepper Hamilton. Using information provided by the Debtors, I compared the names of the Initial Debtors and Subsequent Debtors and potential parties-in-interest, including lenders, the top thirty (30) unsecured creditors on a consolidated basis, directors and officers, and other key parties-in-interest (the “Searched Parties”), to the names that Pepper Hamilton has compiled into its conflict check system and adverse party index. A list of the Searched Parties is attached to this Declaration as **Exhibit 1**.

9. Pepper Hamilton maintains and systematically updates this conflict check system in the regular course of its business, and it is the regular practice of Pepper Hamilton to make and maintain these records. The conflict check system maintained by Pepper Hamilton is designed to include (i) every matter for which Pepper is now or has been engaged; (ii) the entity by which Pepper is now or has been engaged; (iii) the identity of related parties; (iv) the identity of adverse parties; and (v) the attorney in Pepper Hamilton that is knowledgeable about the matter. It is the policy of Pepper Hamilton that no new matter may be accepted or opened within Pepper Hamilton without completing and submitting to those charged with maintaining the conflict check system the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter and related and adverse parties. Accordingly, the database is regularly updated for every new matter undertaken by Pepper Hamilton. The scope of the system is a function of the completeness and accuracy of the information submitted by the attorney opening a new matter. Any matches between Pepper Hamilton’s conflict check system and the Searched Parties were identified and reviewed (the “Client Match List”). The Client Match List is attached hereto as **Exhibit 2**. As additional

parties-in-interest appear in this case, Pepper Hamilton will submit their names to its conflict check system and update its disclosures, as necessary.

DISINTERESTEDNESS OF PEPPER HAMILTON

10. To the best of my knowledge, information and belief, except as otherwise disclosed herein, neither I nor Pepper Hamilton, its partners, counsel and associates (a) are creditors, equity security holders or insiders of the Debtors, (b) are and were, within two years before the Petition Date, directors, officers or employees of the Debtors, (c) hold or represent any interest materially adverse to the interest of the Debtors' estates and (d) are related to any Judge of this Court, the United States Trustee for the Southern District of New York (the "U.S. Trustee") or any employee of the U.S. Trustee in this District.

11. To the best of my knowledge, information and belief, except as otherwise disclosed herein, neither I nor Pepper Hamilton, its partners, counsel and associates have any connection with the Debtors or any other parties-in-interest in their chapter 11 cases, except that Pepper Hamilton represented in the past five years, currently represents, and may represent in the future those entities listed on Exhibit 2. Certain of the entities listed on Exhibit 2 are dormant or inactive clients at this time. In the case of each of the entities listed on Exhibit 2, the revenues derived from such client during the past calendar year represents less than 1% of the firm's revenues. Except to the extent disclosed above, Pepper Hamilton has not in the past represented, does not currently represent, and will not in the future represent, any of the entities listed on Exhibit 2 in connection with these chapter 11 cases or in any matter adverse to the Debtors.

12. As further disclosure with respect to those relationships disclosed in Exhibit 2, I advise the Court as follows:

a. Attorneys at Pepper Hamilton have advised Olympic Steel, Inc. in connection with certain forward contracts purchased through MF Global UK Limited ("MF Global UK"). MF Global UK is in administration in England and Morrison & Foerster, and not

Pepper Hamilton, will be advising the Trustee with respect to any matters regarding MF Global UK, its administration, and Olympic Steel. In addition, at the request of the United States Trustee Pepper Hamilton has erected an informational screen pursuant to which those attorneys representing Olympic Steel will not represent the Trustee and will not have access to any files concerning Pepper Hamilton's representation of the Trustee.

b. AIG affiliates provide insurance coverage to Pepper Hamilton's clients and in that connection sometimes are the party paying Pepper Hamilton's bills.

c. Pepper Hamilton represents JP Morgan Chase Bank, N.A. ("JPMC") as part of a group of creditors in the Dow Corning chapter 11 proceeding pursuant to a written prospective conflict waiver that permits Pepper Hamilton to be directly adverse to JPMC in all other matters.

d. Pepper Hamilton assisted ePlus Technology Inc. in preparing a reclamation demand against MF Global Inc. but is not continuing to represent ePlus Technology Inc. with respect to that matter.

e. Pepper Hamilton is able to be adverse to all UBS entities.

13. Accordingly, I submit that, to the best of my knowledge, information and belief, both myself and Pepper Hamilton, its partners, counsel and associates are "disinterested persons" within the meaning of section 101(14), as modified by section 1107(b) of the Bankruptcy Code, and Pepper Hamilton's representation of the Trustee is permissible under sections 327(a) and 328(a) of the Bankruptcy Code and is in the best interests of parties-in-interest.

PREPETITION SERVICES RENDERED

14. Pepper Hamilton did not receive any payments from the Debtors on account of services rendered by Pepper Hamilton within one year of the Petition Date.

PROFESSIONAL COMPENSATION

15. Pepper Hamilton categorizes its billings by subject matter, in compliance with the applicable guidelines established by the Office of the U.S. Trustee (the “U.S. Trustee Guidelines”). Pepper Hamilton agrees to charge, and the Trustee has agreed to pay, subject to this Court’s approval in sections 330 and 331 of the Bankruptcy Code, the U.S. Trustee Guidelines, Bankruptcy Rule 2016 and the Local Rules, Pepper Hamilton’s normal hourly rates, less a discount of 10% from those normal hourly rates. The current (i.e., 2011) hourly rates of the professionals that Pepper Hamilton presently primarily expects to utilize in this case are as follows:

<u>Name:</u>	<u>Title:</u>	<u>Rate:</u>
Joseph Del Raso	Partner	\$850
David B. Stratton	Partner	\$700
David M. Fournier	Partner	\$620
Joan Arnold	Partner	\$760
Kevin Johnson	Partner	\$575
Charles Leasure	Of Counsel	\$615
Evelyn J. Meltzer	Of Counsel	\$405
John H. Schanne, II	Associate	\$310
Christopher Lano	Paralegal	\$215

16. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions and are typically reviewed by Pepper Hamilton at the beginning of the calendar year.¹ Other attorneys and paralegals may from time to time serve the Trustee in connection with the matters herein described, for example, tax or insurance matters.

17. Pepper Hamilton is customarily reimbursed for all expenses it incurs in connection with its representation of a client in a given matter. Such expenses include, without

¹ Prior to any increases in rates, Pepper Hamilton will file a supplemental affidavit with the Court and give ten business days’ notice to the United States Trustee and the Creditors’ Committee of the proposed increase. The supplemental affidavit shall set forth the basis for the requested rate increases and will indicate whether the Trustee has approved the proposed rate increases.

limitation, travel costs, telecommunications, express mail, messenger service, photocopying costs, computerized research charges, court fees, and transcript costs.

18. Pepper Hamilton acknowledges that all amounts paid to Pepper Hamilton during this chapter 11 case are subject to final allowance by this Court. Pepper Hamilton therefore intends to apply to this Court for allowance of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, Bankruptcy Rules, the Local Rules and any orders relevant thereto for all services performed and expenses incurred after the Petition Date.

19. No arrangement is proposed between the Trustee and Pepper Hamilton for compensation to be paid in this case other than as set forth herein.

20. Based on the statements contained herein, I believe that Pepper Hamilton is eligible for employment and retention by the Trustee.

21. The foregoing constitutes the statement of Pepper Hamilton pursuant to sections 327(a), 328(a), 329 and 504 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(b) and Local Rule 2016-1.

22. Pepper Hamilton will amend this statement upon learning that (i) any of the within representations are no longer correct or (ii) there is any material change of circumstance requiring additional disclosure.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Dated: January 23, 2012

/s/ David B. Stratton
David B. Stratton, Esq.

EXHIBIT 1

SEARCHED PARTIES

Party Name	Role in Bankruptcy Case / Firm
(Erickonson-Larson) – ND	potential party-in-interest
4298632 Canada Limited	Non-US Affiliates
A&L Goodbody	Attorneys
A.R.A. Law	Attorneys
ACBA Credit Agricole	potential party-in-interest
Access Search Inc.	Top 30
ACE American Insurance Company	Directors & Officers Insurance
ACE Arabia	potential party-in-interest
ACE Bermuda Insurance Ltd.	potential party-in-interest
ACE Capital Ltd/Syndicate Agm 2488 (at Lloyd's)	potential party-in-interest
ACE Capital Title	potential party-in-interest
ACE European Group Limited	potential party-in-interest
ACE European Group Ltd.	Other Insurers
ACE Global Markets Limited	potential party-in-interest
ACE Group Holdings, Inc.	potential party-in-interest
ACE INA	potential party-in-interest
ACE INA Insurance	potential party-in-interest
ACE Private Risk Services	potential party-in-interest
ACE Underwriting Agencies	potential party-in-interest
ACE USA	potential party-in-interest
Adam Rochlin	D&Os of Other U.S. Entities
ADK America Inc.	Top 30
Admiral Insurance Company	potential party-in-interest
Advance Exploration & Prod.	potential party-in-interest
Advisory Research, Inc.	5% EQUITYHOLDERS
Agape World, Inc.	Litigation Related Parties
AGROJABA ARIC DE RL	potential party-in-interest
AIG Bank Polska S.A.	potential party-in-interest
AIG Consumer Finance Group, Inc.	potential party-in-interest
AIG Europe	potential party-in-interest
AIG Europe (UK) Ltd.	potential party-in-interest
AIG Excess Liability Insurance International Limited	Other Insurers
AIG Financial Products Corp.	potential party-in-interest
AIG Financial Products Group	potential party-in-interest
AIG Global Asset Management Holdings Corp.	potential party-in-interest
AIG Global Investment Corp.	potential party-in-interest

AIG Lincoln Polska SP Z.O.O.	potential party-in-interest
AIG Travel Guard	potential party-in-interest
AIG/Lincoln Russia	potential party-in-interest
Al--Fedailat, Osama Jaber Mahmoud	potential party-in-interest
Alianza Para Prod Soles	potential party-in-interest
Allen & Gledhill LLP	Attorneys
Allen & Overy	Attorneys
Allende & Brea	Attorneys
Allianz	potential party-in-interest
Allianz AG (a/k/a Allianz Se)	potential party-in-interest
Allianz Alternative Assets Holding GMBH	potential party-in-interest
Allianz Australia Insurance Limited	Material Contract Counterparties
Allianz Cornhill Insurance PLC (London Office)	potential party-in-interest
Allianz Dresden Global Investors Deutschland GMBH	potential party-in-interest
Allianz Dresdner Asset Management International GMBH	potential party-in-interest
Allianz Finanzbeteiligungs GMBH	potential party-in-interest
Allianz Global Corporate & Specialty	potential party-in-interest
Allianz Global Corporate & Specialty (France)	potential party-in-interest
Allianz Global Corporate & Specialty AG (German)	potential party-in-interest
Allianz Global Investors	potential party-in-interest
Allianz Global Investors AG	potential party-in-interest
Allianz Global Investors Europe GMBH	potential party-in-interest
Allianz Global Investors Holdings (UK) Ltd.	potential party-in-interest
Allianz Global Investors of America, LP	potential party-in-interest
Allianz Hedge Fund Partners LP	potential party-in-interest
Allianz Immobilien GMBH + Allianz Lebens	potential party-in-interest
Allianz Italia S.P.A.	potential party-in-interest
Allianz Life Insurance Company of North	potential party-in-interest
Allianz Marine (UK) Ltd.	potential party-in-interest
Allianz New Europe Holding GMBH	potential party-in-interest
Allianz Risk Transfer	potential party-in-interest
Allianz Risk Transfer (Bermuda) Limited	potential party-in-interest
Allianz Risk Transfer AG (Swiss)	potential party-in-interest
Allianz Risk Transfer, Inc. (New York)	potential party-in-interest
Allianz S.P.A.	potential party-in-interest
Allianz SE	potential party-in-interest
Allianz Se, OAO Rosno	potential party-in-interest
Allianz Suisse	potential party-in-interest
Allied Capital Corporation	potential party-in-interest
Allied Irish Banks	potential party-in-interest
Allied North America	potential party-in-interest
Allied Provident Insurance, Inc.	potential party-in-interest

Allied World Assurance Company Europe, Ltd.	potential party-in-interest
Allied World Assurance Company Holdings, Ltd.	potential party-in-interest
Allied World Assurance Company Ltd.	Directors & Officers Insurance
Alpha Titans MF SPC	potential party-in-interest
Alterra Bermuda Ltd.	potential party-in-interest
Alterra Capital Holdings Ltd.	potential party-in-interest
Alterra Insurance Limited	Other Insurers
Alterra Reinsurance USA Inc.	potential party-in-interest
Alvarez & Marsal Europe LLP	potential party-in-interest
Alvarez & Marsal Italia SRL	potential party-in-interest
Alvarez & Marsal Tax Advisory Services LLC	Top 30
Amacker	Litigation Related Parties
Amarchand & Mangaldas & Suresh A. Shroff & Co.	potential party-in-interest
Amarchand Mangaldas	Attorneys
American Express	potential party-in-interest
American Express Company	Top 30
American Express International, Inc. (Japan)	potential party-in-interest
American Express Services Europe Limited	potential party-in-interest
American Express Travel Related Services	potential party-in-interest
American International Group, Inc. (AIG)	potential party-in-interest
Amex Assurance Company	potential party-in-interest
Amex Travel Related Services	potential party-in-interest
Amideo and Associates	Top 30
Andersen Mori	Attorneys
Anderson Mori & Tomotsune	potential party-in-interest
Andrea B. Schwartz	Trustees
Andrew Unterberg	D&Os of Other U.S. Entities
Andy Velez-Rivera	Trustees
Angara Abello Concepcion Regala & Cruz	Attorneys
Angelo Gordon & Co. L.P.	3.375% Convertible (Closed in July)
Anthony Abruzzo	D&Os of Other U.S. Entities
ANZ	potential party-in-interest
Appaloosa Management	potential party-in-interest
AQR CAPITAL MGMT	3.375% Convertible (Closed in July)
Arab Finance Corp	potential party-in-interest
Arch Coal, Inc.	potential party-in-interest
Arden Nielsen	D&Os of Other U.S. Entities
ARISTEIA CAPITAL	3.375% Convertible (Closed in July)
ARISTEIA CAPITAL, NEW YORK	2008 9% and Series B MF Convertible Buyers
Artorius Trading LLC	potential party-in-interest
Asi Master Fund LP	potential party-in-interest
Asia Centre Limited	Material Contract Counterparties

Aspen Insurance Holdings	potential party-in-interest
Aspen Insurance Holdings Limited	potential party-in-interest
Aspen Insurance Limited	potential party-in-interest
Aspen Insurance UK Ltd.	Other Insurers
Aspen Re	potential party-in-interest
Aspen Specialty Insurance	potential party-in-interest
Aspen Technology	potential party-in-interest
Association of Bermuda Insurers and Reinsurers (ABIR)	potential party-in-interest
Assured Guaranty Corp.	potential party-in-interest
Atlas/Fx Clear Accr/Payout	potential party-in-interest
Aurd & Berlis	Attorneys
Aurelius Capital	potential party-in-interest
Australia and New Zealand Banking Group Limited	Lenders - Revolving Facility
Aviva	potential party-in-interest
Aviva BZ WBK SA	potential party-in-interest
Aviva Canada	potential party-in-interest
Aviva France	potential party-in-interest
Aviva Global Services	potential party-in-interest
Aviva Health UK Limited	potential party-in-interest
Aviva International Insurance Limited	potential party-in-interest
AVIVA INVESTORS GLOBAL SERVICES LTD - INVESTMENT ADVISOR	3.375% Convertible (Closed in July)
Aviva Italia Holdings S.P.A	potential party-in-interest
Aviva Life Insurance Company	potential party-in-interest
Aviva USA Corporation	potential party-in-interest
Avram Kornberg	Directors and Officers
Axis Capital Holdings Limited	potential party-in-interest
Axis Group Capital Holdings Limited	potential party-in-interest
Axis Insurance Company	Directors & Officers Insurance
Axis Re Limited	potential party-in-interest
Axis Reinsurance Company	Other Insurers
Axis Specialty Europe Limited	potential party-in-interest
Axis Specialty Limited	potential party-in-interest
Axis Specialty Limited Bermuda	potential party-in-interest
Axis Specialty Reinsurance Limited	potential party-in-interest
Axis Specialty U.S. Holdings, Inc.	potential party-in-interest
Axis Surplus Insurance Company	potential party-in-interest
Baker & McKenzie	Attorneys
BALYASNY C/R MD001293	potential party-in-interest
Banc of America/Citigroup	potential party-in-interest
Banca Imi SPA	potential party-in-interest
Banco Bradesco S.A.	potential party-in-interest
Banco UBS SA (a/k/a Banco UBS Warburg SA)	potential party-in-interest
Bank Handlowy W Warszawie S.A.	potential party-in-interest

Bank of America	Competitors
Bank of Montreal	Litigation Related Parties
Bank of Montreal Capital Markets (Holdings) Ltd.	potential party-in-interest
Bank of Montreal Holding Inc.	potential party-in-interest
Bank of New York	potential party-in-interest
Bank of New York Mellon	potential party-in-interest
Bank of New York Mellon Trust Company, N.A.	potential party-in-interest
Bank of New York Mellon/Pershing LLC	potential party-in-interest
Bank of Nova Scotia	potential party-in-interest
Bank of Nova Scotia Tax	potential party-in-interest
Bank of Nova Scotia WMF/CDS	potential party-in-interest
Bank of the West	potential party-in-interest
Bank of Tokyo-Mitsubishi UFJ, Ltd.	potential party-in-interest
Bank One Corporation, n/k/a JPMorgan Chase & Co.	potential party-in-interest
Bank One, National Association, n/k/a JPMorgan Chase Bank, N.A.	potential party-in-interest
Banque du Credit Agricole	potential party-in-interest
Banque Societe General Vostok	potential party-in-interest
Barclays Capital Inc.	potential party-in-interest
Bartlett Hackett Feinberg P.C.	2002 List - As of 11/4/11
Base Securities (M/E Split)	potential party-in-interest
BASF Intertrade Ag	potential party-in-interest
BATS Exchange	Exchanges & Clearinghouses U.S.
BBVA Banco Continental	potential party-in-interest
Bea Systems	potential party-in-interest
Beaghton Pantelis John	potential party-in-interest
Behringer Harvard	U.S. Landlords
Bellisio Foods Inc.	potential party-in-interest
Benita Levy	D&Os of Other U.S. Entities
Berkley Assurance Company	potential party-in-interest
Berkley Regional Insurance Company	Other Insurers
Berkley Regional Specialty Insurance Company	potential party-in-interest
Bernstein, Stuart M.	Judges
Bhimashankar Finance and Leasing Pvt Limited	Former Names
Bingham McCutchen LLP	Attorneys
Bjornson/Sentinel – E&L	potential party-in-interest
Blackrock	\$325MM 6% Unsecured Debt
Blackrock Asset Management Deutschland AG	potential party-in-interest
Blackrock, Inc.	potential party-in-interest
Blackstone	U.S. Landlords
Blackstone Mezzanine Partners II	potential party-in-interest

Blake Dawson	Attorneys
Blake Dawson Waldron	potential party-in-interest
Bliss and Glennon Inc. – TX (on behalf of Lloyd’s Syndicate #2003)	potential party-in-interest
Blue Bay Asset Management	potential party-in-interest
BLUEBAY ASSET MGMT LTD	3.375% Convertible (Closed in July)
BMO Capital	potential party-in-interest
BMO Capital Markets	potential party-in-interest
BMO Nesbitt Burns	potential party-in-interest
BMO Nesbitt Burns Inc.	potential party-in-interest
BMO Nesbitt Burns SA	potential party-in-interest
BNP Paribas	Lenders - Revolving Facility
BNP Paribas (Suisse) SA	potential party-in-interest
BNP Paribas Asset Management Sgr S.P.A.	potential party-in-interest
BNP Paribas Assurance	potential party-in-interest
BNP Paribas North America	potential party-in-interest
BNP Paribas Suisse	potential party-in-interest
BNP Paribas, Milan Branch	potential party-in-interest
BNP Paribas/West LB/Sumitomo Mitsui	potential party-in-interest
BNP Paribas-Scotia-Dexia	potential party-in-interest
BNY Brokerage, Inc.	potential party-in-interest
BNY Capital Markets Inc.	potential party-in-interest
BNY Capital Markets, Inc.	potential party-in-interest
BNY Convergenx Execution Solutions LLC	potential party-in-interest
BNY Holdings Corporation	potential party-in-interest
BNY Inc.	potential party-in-interest
BNY Mellon	potential party-in-interest
BNY Mellon Capital Markets, LLC	potential party-in-interest
BNY Mellon Clearing, LLC	Material Contract Counterparties
BNY Securities Inc.	potential party-in-interest
Bodensteiner, Gerhard & G Ortiz/Bru	potential party-in-interest
Borden Ladner Gervais	Attorneys
Boston Options Exchange	Exchanges & Clearinghouses U.S.
Botolph Holdings Limited	potential party-in-interest
BP Products	potential party-in-interest
Bradley I. Abelow	Directors and Officers
Braxton Group LLC	Top 30
Brazos Derivatives Co.	potential party-in-interest
Brenner Oil Company	potential party-in-interest
Bressler, Amery & Ross	Attorneys
Brian S. Masumoto	Trustees
Broadway Technology, LLC	Material Contract Counterparties
BrokerOne Pty Limited	Non-US Affiliates
Buchalter Nemer, PC	2002 List - As of 11/4/11
Bull Bear Trading Mu Voice Trades	potential party-in-interest
Cadian Capital Management LLC	5% EQUITYHOLDERS
Cadwalader Wickersham & Taft	Attorneys

Calculation Agent Deutsche Bank AG, London	potential party-in-interest
Calyon	potential party-in-interest
Calyon Credit Agricole CIB	potential party-in-interest
Cantor Fitzgerald	Competitors
CapitaLand Commercial Management Pte Ltd	Material Contract Counterparties
Capstar Partners (a BNP Company)	potential party-in-interest
Car Nor M/U For Prop Acct	potential party-in-interest
Car/Nor Option Cash M/U Dag Seim	potential party-in-interest
Carbrey, Ryan/Ses Ventures	potential party-in-interest
Casa De Bolsa Finamex	potential party-in-interest
CASTLE CREEK CAPITAL PARTNERS, CHICAGO	2008 9% and Series B MF Convertible Buyers
CASTLE CREEK PARTNERS LLC	3.375% Convertible (Closed in July)
Cathedral Syndicate 2010 at Lloyd's	potential party-in-interest
Catlin Insurance Company	Directors & Officers Insurance
Catlin Insurance Company Limited	potential party-in-interest
Catlin US	potential party-in-interest
Centerbridge Partners, Inc.	potential party-in-interest
Central Valley Ag Cooperative	potential party-in-interest
Centre Representatives (Asia) Limited	potential party-in-interest
Challenger Group Limited	potential party-in-interest
Chapman and Cutle LP	2002 List - As of 11/4/11
Chapman, Shelley C.	Judges
Charles Schwab & Co., Inc.	potential party-in-interest
Charles Schwab & Company	potential party-in-interest
Charles Schwab/Foundry	U.S. Landlords
Chartis Excess Limited	Other Insurers
Chartis Inc.	potential party-in-interest
Chartis Insurance UK Limited	Other Insurers
Chartis Memsas Holdings, Inc.	potential party-in-interest
Chartis Property Casualty Company	Directors & Officers Insurance
Chartis Specialty Insurance Company	Other Insurers
Chartis U.S.	potential party-in-interest
Chase Bank (a/k/a JP Morgan Chase Bank)	potential party-in-interest
Chase Manhattan Bank & Trust Company	potential party-in-interest
Chase Manhattan Bank, N.A.	potential party-in-interest
Chase Manhattan Mortgage Corporation	potential party-in-interest
Chase Student Loan Services	potential party-in-interest
Chaucer Syndicates Limited	potential party-in-interest
Chicago Board of Trade	Exchanges & Clearinghouses U.S. Principal Regulators & Self-Regulatory Organizations
Chicago Board Options Exchange	Exchanges & Clearinghouses U.S.
Chicago Mercantile Exchange	Exchanges & Clearinghouses U.S. Principal Regulators & Self-Regulatory Organizations

Choice Gaming Limited	Non-US Affiliates
Christine Cousins	ad. pro plaintiff
Christine Herbst	Directors and Officers
Christine Roche	D&Os of Other U.S. Entities
Christine Serwinski	Directors and Officers
CHRISTOPHER SEWELL	potential party-in-interest
Chubb Custom Insurance Company	potential party-in-interest
Chubb Group of Insurance Companies	potential party-in-interest
Chubb Insurance Company of Europe SE	Other Insurers
Cima Energy	potential party-in-interest
CITADEL INV GROUP LLC - HEDGE FUND	3.375% Convertible (Closed in July) 1.875% Convertible (Closed in Feb)
Citigroup Global Markets Deutschland AG & Co. KGAA	potential party-in-interest
Citigroup Global Markets Ltd.	potential party-in-interest
Citi Agency & Trust Services	potential party-in-interest
Citi Alternative Investments	potential party-in-interest
Citi Home Equity	potential party-in-interest
Citi Infrastructure Investors	potential party-in-interest
Citi Trends	potential party-in-interest
Citi/Lazard	potential party-in-interest
Citibank	
Citibank Global Markets	potential party-in-interest
Citibank International LLP	potential party-in-interest
Citibank International PLC	potential party-in-interest
Citibank International TLC	potential party-in-interest
Citibank NA – Milan Branch	potential party-in-interest
Citibank Overseas Investment Corp.	potential party-in-interest
Citibank Pty Ltd	Material Contract Counterparties
Citibank R.O.	potential party-in-interest
Citibank, N.A.	Material Contract Counterparties
Citic Capital China Retail Properties Investment Fund, L.P.	potential party-in-interest
Citic Construction Co. Ltd.	potential party-in-interest
Citic Group	potential party-in-interest
Citic KA WAH Bank	potential party-in-interest
Citicorp	potential party-in-interest
Citicorp North America, Inc.	potential party-in-interest
Citicorp Real Estate, Inc.	potential party-in-interest
Citicorp Venture Capital Ltd., Inc.	potential party-in-interest
Cities of Anaheim, Azusa, Banning, Colton and City and County of San Francisco	potential party-in-interest
Citifinancial	potential party-in-interest
Citifunds Trust III	potential party-in-interest
Citigold Corporation	potential party-in-interest
Citigroup Brazil	potential party-in-interest
Citigroup Capital Markets	potential party-in-interest

Citigroup Energy, Inc.	potential party-in-interest
Citigroup Financial Products Inc.	potential party-in-interest
Citigroup Global Corporate & Investment Bank	potential party-in-interest
Citigroup Global Markets Deutschland AG & Co. KGAA	potential party-in-interest
Citigroup Global Markets Holdings, Inc.	potential party-in-interest
Citigroup Global Markets Inc.	potential party-in-interest
Citigroup Global Markets, Ltd.	potential party-in-interest
Citigroup Inc.	potential party-in-interest
Citigroup International PLC	potential party-in-interest
Citigroup Investments	potential party-in-interest
Citigroup Trustees	potential party-in-interest
Citigroup Venture Capital Growth Partnership	potential party-in-interest
Citigroup Venture Capital International Growth	potential party-in-interest
Citigroup Venture Capital International Jersey Limited	potential party-in-interest
Citigroup, N.A.	potential party-in-interest
Citigroup, N.A. (NJ)	potential party-in-interest
CitiInsurance	potential party-in-interest
Citimortgage	potential party-in-interest
Citimortgage, Inc.	potential party-in-interest
Citizens Power Holdings One, LLC	potential party-in-interest
City Credit Capital (Labuan) Ltd	potential party-in-interest
Clachan Limited	Non-US Affiliates FORMER NAMES
Clachan Nominees Limited	potential party-in-interest
CME Development Corporation	potential party-in-interest
CME Group	Exchanges & Clearinghouses U.S. U.S. Landlords
CMS Cameron MCKenna	Attorneys
Columbia Trading SA	potential party-in-interest
Comm Accrual Acct For Wells Fargo	potential party-in-interest
Commerzbank	potential party-in-interest
Commingled Pension Trust Fund (Strategic Property) of JPMorgan Chase Bank, N.A., Its Sole Member	potential party-in-interest
Commodity Customer Coalition	D&Os of Other U.S. Entities
Commodity Exchange	Exchanges & Clearinghouses U.S.
Commodity Futures Trading Commission	Principal Regulators & Self-Regulatory Organizations
Commonwealth Funds Management Ltd	Material Contract Counterparties
Companhia de Seguros Allianz Portugal, S.A. (a/k/a Allianz Portugal)	potential party-in-interest
CONFLEX KFT	potential party-in-interest
Contech LP	potential party-in-interest

Continental American Insurance Group	potential party-in-interest
Continental Casualty Company	Directors & Officers Insurance
Continental Insurance Company	Other Insurers
Cook Illinois Corp.	potential party-in-interest
Coquest	potential party-in-interest
Coral	potential party-in-interest
Corredores Asociados	potential party-in-interest
Cotton and Gundzik LLP	Attorneys
Covington & Burling LLP	Attorneys
CQG International, Ltd	Material Contract Counterparties
CQS INV MGMT LTD	3.375% Convertible (Closed in July)
Credit Agricole	potential party-in-interest
Credit Agricole Asset Management Alternative Investments Sgr S.P.A.	potential party-in-interest
Credit Agricole Asset Mangement Sgr S.P.A.	potential party-in-interest
Credit Agricole Cheuvreux	potential party-in-interest
Credit Agricole Cheuvreux Italia Sim S.P.A.	potential party-in-interest
Credit Agricole CIB	potential party-in-interest
Credit Agricole Corporate and Investment Bank	Lenders - Revolving Facility
Credit Agricole Indosuez North America, Inc.	potential party-in-interest
Credit Agricole Private Equity	potential party-in-interest
Credit Agricole SA	potential party-in-interest
Credit Suisse/Citigroup/Lehman Brothers	potential party-in-interest
Credo Investment Holdings Ltd.	potential party-in-interest
Crossfield Investments / Anello	potential party-in-interest
Curley & Kay, Inc.	potential party-in-interest
Currizo Fx (London Ib)	potential party-in-interest
Curtis, Mallet-Prevost, Colt & Mosle LLP	Other Parties Appearing
CyberTech Systems and Software Ltd	Material Contract Counterparties
Cyrus Capital	potential party-in-interest
Dan Schulman	D&Os of Other U.S. Entities
Daniel Bedford Orrick, Herrington & Sutcliffe, LLP	potential party-in-interest
DANIELS MFXC .5 PIP MU CUSTOMERS	potential party-in-interest
Darya Geetter	D&Os of Other U.S. Entities
David Bolger	Directors and Officers
David Dunne	Directors and Officers
David Gelber	Directors and Officers
David I. Schamis	2002 List - As of 11/4/11
David Schamis	Directors and Officers
Dawn Caruso	D&Os of Other U.S. Entities
Dawson Business Management, Ltd.	potential party-in-interest
Dcs Ny Rebates	
De Brauw Blackstone Westbrook	potential party-in-interest
Dean Media	Material Contract Counterparties

Dean Media Group	Top 30
Deep Powder, Llc/Fx Engines	potential party-in-interest
Delux All Cap Stock Fund	potential party-in-interest
DEMO BANK SDISPENZA	potential party-in-interest
Dennis Cooper	U.S. Landlords
Dennis Klejna	D&Os of Other U.S. Entities
Department of the Treasury	2002 List - As of 11/4/11
Depository Trust Company	2002 List - As of 11/4/11
Desai and Diwanji	Attorneys
Detroit Edison Company	potential party-in-interest
Deutsch Bank AG (London)	potential party-in-interest
Deutsche Asset Mgmt Investmentgesellsch	potential party-in-interest
Deutsche Bank	potential party-in-interest
Deutsche Bank (Cayman) Limited	potential party-in-interest
Deutsche Bank AG	potential party-in-interest
Deutsche Bank AG (New York)	potential party-in-interest
Deutsche Bank Aktiengesellschaft	potential party-in-interest
Deutsche Bank Brasil, S.A.	potential party-in-interest
Deutsche Bank Italia S.P.A.	potential party-in-interest
Deutsche Bank Luxembourg S.A.	potential party-in-interest
Deutsche Bank National Trust Company	potential party-in-interest
Deutsche Bank PBC S.A.	potential party-in-interest
Deutsche Bank Polska, S.A.	potential party-in-interest
Deutsche Bank Privat – Und Geschäftskunden AG	potential party-in-interest
Deutsche Bank Private Wealth Mangement	potential party-in-interest
Deutsche Bank Russia	potential party-in-interest
Deutsche Bank S.A. – Banco Alemão	potential party-in-interest
Deutsche Bank S.P.A. (Milan)	potential party-in-interest
Deutsche Bank Securities	potential party-in-interest
Deutsche Bank Securities, Inc.	potential party-in-interest
Deutsche Bank Securities, Inc. d/b/a Deutsche Bank Alex Brown	potential party-in-interest
Deutsche Bank Trust Company Americas	potential party-in-interest
Deutsche Bank Trust Corporation	potential party-in-interest
Deutsche Bank, Hong Kong	potential party-in-interest
Deutsche Bank, S.A. (Argentina)	potential party-in-interest
Dewey & LeBoeuf	11/09 UCC Counsel Attorneys
Dimensional Fund Advisors LP	2002 List - As of 11/4/11
Dimensional Fund Advisors, Inc.	5% EQUITYHOLDERS
Direct Energy LP	potential party-in-interest
Distribuidora De Metals	potential party-in-interest
DK Management	potential party-in-interest
DLA Piper	Attorneys
DLA Piper Rudnick Cary & Gray UK LLP	potential party-in-interest
DNC	Attorneys

Don And Patricia Laird/Anello Mngt	potential party-in-interest
DR JONATHON SPORN	potential party-in-interest
Drain, Robert D.	Judges
Duetsche Bank Luxembourg	potential party-in-interest
Dunas Patrimonio - F.I.M.A.F	potential party-in-interest
DuPont Pension Trust Fund – Silver Lake Partners III, L.P.	potential party-in-interest
E Energy Adams Llc	potential party-in-interest
East River Energy Inc.	potential party-in-interest
Ecopolis Holdings Ltd.	potential party-in-interest
Ecopolis Holdings Ltd. (Acct #1)	potential party-in-interest
ED&F Man	potential party-in-interest
ED&F Man Finance Inc.	FORMER NAMES
ED&F Man Group Limited	FORMER NAMES
ED&F Man Nominees Limited	FORMER NAMES
EDF	potential party-in-interest
EDF Energies Nouvelles	potential party-in-interest
EDF Energies Nouvelles S.A.	potential party-in-interest
EDF IG	potential party-in-interest
Edith O'Brien	D&Os of Other U.S. Entities
Eduardo Garza Hinojosa	potential party-in-interest
Eduardo Villarreal Leal	potential party-in-interest
Edward L. Goldberg	Directors and Officers
Eileen Fusco	Directors and Officers
EJF	\$325MM 6% Unsecured Debt
Elisabetta Gasparini	Trustees
Elliot Associates, L.P.	potential party-in-interest
Elliot Management Corporation	11/08 UCC Parties Not Already Covered
EMC National Life Insurance Co	potential party-in-interest
Eox Holdings	potential party-in-interest
Equinix Operating Co., Inc.	Material Contract Counterparties
ETRADE Australia Securities Limited	Material Contract Counterparties
Evercore Group. L.L.C.	potential party-in-interest
Evercore Partners	Other Parties Appearing
Everest Capital Limited, as Trustee	potential party-in-interest
Everest Indemnity Insurance Company	Other Insurers
Everest National Insurance Company	Directors & Officers Insurance
Everest Reinsurance Company, L.L.C.	Other Insurers
Executive Risk Specialty Insurance Company	potential party-in-interest
Fanasa Sa De Cv	potential party-in-interest
Faraday (Lloyd's Syndicate 435)	potential party-in-interest
Federal Deposit Insurance Corporation	potential party-in-interest
Federal Insurance Company	Directors & Officers Insurance
Federal Life Insurance Company	potential party-in-interest
Federal Reserve Bank	potential party-in-interest
Federal Reserve Bank of Chicago	2002 List - As of 11/4/11

Federal Reserve Employee Benefits System	potential party-in-interest
Federated (Insurance)	\$325MM 6% Unsecured Debt
Federated Mutual Insurance Company	potential party-in-interest
Fedex	potential party-in-interest
Fidelity and Deposit Company of Maryland	Other Insurers
Fidelity Brokerage Services d/b/a Fidelity Investments	potential party-in-interest
Fidelity Investments	potential party-in-interest
Fidelity Investments Life Insurance Company	potential party-in-interest
Fidelity Management & Research	potential party-in-interest
Fidelity Management & Research Company	potential party-in-interest
Fidelity Management Trust Company	potential party-in-interest
Fidessa Corporation	potential party-in-interest
Fidessa Limited	Material Contract Counterparties
Fidus Sal (London Acct 21874N)	potential party-in-interest
Financial Industry Regulatory Authority	Principal Regulators & Self-Regulatory Organizations
Fine Capital Partners LP	5% EQUITYHOLDERS
Firman, Ronald	potential party-in-interest
First Investors	\$325MM 6% Unsecured Debt
Fisher Brothers	U.S. Landlords
Fixed Income Clearing Corporation	Exchanges & Clearinghouses U.S.
FL Software LTD	Material Contract Counterparties
Flintmill Assets Ltd/Hsu	potential party-in-interest
FMR	potential party-in-interest
FMR Corp.	potential party-in-interest
FMR Corporation	potential party-in-interest
FMR LLC	2002 List - As of 11/4/11
Foley & Lardner LLP	Attorneys
Fondo De Inversion Privado Imt Part	potential party-in-interest
Fore Research & Management, LP	potential party-in-interest
FORE RESEARCH & MGMT LP	3.375% Convertible (Closed in July)
Forex Egg Llc.	potential party-in-interest
Forteco Limited	potential party-in-interest
Forum Group	Top 30
Forum Health	potential party-in-interest
ForwardThink Group Inc.	Top 30
Fox Rothschild LLP	Attorneys
Franklin - (San Mateo)	\$325MM 6% Unsecured Debt
Franklin - NY	\$325MM 6% Unsecured Debt
Franklin Advisers	potential party-in-interest
Franklin Floating Rate Daily Access Fund	potential party-in-interest
Franklin Floating Rate Master Series	potential party-in-interest
Franklin Report, LLC	potential party-in-interest
Franklin Resources, Inc.	potential party-in-interest
Franklin Strategic Income Fund (Canada)	potential party-in-interest

Franklin Strategic Series – Franklin Strategic Income Fund	potential party-in-interest
Franklin Templeton Investments	potential party-in-interest
Franklin Templeton Series II Funds – Franklin Floating Rate II Fund	potential party-in-interest
Franklin Templeton Variable Insurance Products Trust – Franklin Strategic Income Securities Fund	potential party-in-interest
Franklin Total Return Fund	potential party-in-interest
Fred Demler	D&Os of Other U.S. Entities
Freepoint Commodities, LLC	potential party-in-interest
FTI Consulting	Other Parties Appearing
FXAsia Ltd	Material Contract Counterparties
G Capital Management	potential party-in-interest
G Capital Trading Llc	potential party-in-interest
Gabt Fund LP	potential party-in-interest
Garden City Group	2002 List - As of 11/4/11
Gardiner Koch Weisbert & Wrona	Attorneys
Gate, LLC	potential party-in-interest
Gazmuri Sebastian	potential party-in-interest
GDF Suez	potential party-in-interest
Genesis (Trading Acct 4)/Metro Fx	potential party-in-interest
Genesis Diversified CTA T	potential party-in-interest
Genita Greene	ad. pro plaintiff
Genworth Financial	potential party-in-interest
Genworth Financial, Inc.	potential party-in-interest
Genworth Life and Annuity Insurance Company	potential party-in-interest
Genworth Life Insurance Company	potential party-in-interest
Genworth Mortgage Insurance Company	potential party-in-interest
Genworth Mortgage Insurance Corporation	potential party-in-interest
Gerber, Robert E.	Judges
Gfx Mark-Up Account Cnx	potential party-in-interest
Gide Loyrette Nouel	Attorneys
Giewerts Ewert	Attorneys
GKH Law Offices	Top 30
Glenn, Martin	Judges
GLG PARTNERS LP	3.375% Convertible (Closed in July)
GMAC Mortgage, LLC	potential party-in-interest
GMI Software, Inc.	Material Contract Counterparties
GNI Holdings Limited	Non-US Affiliates
GNI Limited	Non-US Affiliates FORMER NAMES
Goldman Sachs	Competitors
Goldman Sachs & Company	potential party-in-interest
Goldman Sachs Bank USA	Lenders - Revolving Facility
Goldman Sachs International	potential party-in-interest
Goldman Sachs Loan Partners	potential party-in-interest

Goldman Sachs/J.P. Morgan	potential party-in-interest
Goldman Sachs/Lazard	potential party-in-interest
Goldman Sachs/Merrill Lynch	potential party-in-interest
Goldman, Sachs & Co.	potential party-in-interest
Gonzalez, Arthur J.	Judges
Great American Insurance Company	Other Insurers
Great American Life Insurance Company	potential party-in-interest
Great American Power, LLC	potential party-in-interest
Greenberg Taurig	Attorneys
Greg M. Zipes	Trustees
Gropper, Allan L.	Judges
GRUPO ABARMAR SA DE CV	potential party-in-interest
Gtl Trading Dmcc	potential party-in-interest
Guardian Life Insurance Company	5% EQUITYHOLDERS
Guardian Life Insurance Company of America	potential party-in-interest
Guyer & Regules	Attorneys
Habib Al Mulla & Co.	Attorneys
Halcyon	potential party-in-interest
Hartford	potential party-in-interest
Hartford Accident & Indemnity Company	Directors & Officers Insurance
Hartford Financial Services Group, Inc.	potential party-in-interest
Hartford Fire Insurance Co.	potential party-in-interest
Hartford Fire Insurance Company	Other Insurers
Hartford Insurance Group	potential party-in-interest
Hartford Life Insurance Company	potential party-in-interest
Haynes & Boone	Attorneys
HDFC Bank Ltd	Material Contract Counterparties
Headstrong Services, LLC	Top 30
Heating Co., Inc.	Litigation Related Parties
Henri J. Steenkamp	Directors and Officers
Henry Davis York Lawyers	Attorneys
Herbert Smith LLP	Attorneys
Herrick, Feinstein LLP	Attorneys
High Ridge Futures Fund LP	
HIGHBRIDGE CAPITAL MGMT INC	3.375% Convertible (Closed in July) 1.875% Convertible (Closed in Feb)
HIGHBRIDGE CAPITAL, NEW YORK	2008 9% and Series B MF Convertible Buyers
Hinckley, Allen & Snyder LLP	2002 List - As of 11/4/11
Hm Investments Cash Account	potential party-in-interest
Hodge Family Trust	potential party-in-interest
Holland and Knight - Privacy Advice	Attorneys
Hope Cooper	D&Os of Other U.S. Entities
Houston Casualty Company	Other Insurers
Howard, Irma A.	potential party-in-interest
HSBC	potential party-in-interest
HUDSON BAY CAPITAL MGMT LP	3.375% Convertible (Closed in July)

Hughes Hubbard and Reed	Other Parties Appearing
Hunter Wise Commodities LLC	potential party-in-interest
Hyman Beck & Co.	potential party-in-interest
IBK	Other Parties in Interest
ICE Futures U.S.	Exchanges & Clearinghouses U.S.
IDC EDF	potential party-in-interest
Illinois Attorney General	2002 List - As of 11/4/11
Illinois National Insurance Company	Directors & Officers Insurance
IMPORTADORA DE AUTOPARTES	potential party-in-interest
Income Re	\$325MM 6% Unsecured Debt
Incorporated Express SA De CV	potential party-in-interest
Industrializadora Oleofinos	potential party-in-interest
Inergy	potential party-in-interest
Infinia Group LLC	Top 30
ING	Competitors
Insurance Company of the State of Pennsylvania	Other Insurers
Integral M/U Acct	potential party-in-interest
Interactive Brokers	Competitors
IntercontinentalExchange	Exchanges & Clearinghouses U.S.
International Petroleum Investment Company	potential party-in-interest
International Securities Exchange	Exchanges & Clearinghouses U.S.
International Underwriting Association of London	potential party-in-interest
Intership Ltd.	potential party-in-interest
Interxion Carrier Hotel Ltd	Material Contract Counterparties
ION Trading Ireland Limited	Material Contract Counterparties
IONIC CAPITAL MGMT	3.375% Convertible (Closed in July)
IPC Group LLC	potential party-in-interest
IPC Holdings, Ltd.	potential party-in-interest
IPC Media	potential party-in-interest
IPC Media Limited	potential party-in-interest
IPC System, Inc.	Material Contract Counterparties
Iron Mountain Group, Inc.	potential party-in-interest
Iron Mountain Information Management, Inc.	potential party-in-interest
Ironshore Indemnity, Inc.	Directors & Officers Insurance
Ironshore Insurance Ltd.	potential party-in-interest
Ironshore Specialty Insurance Company	potential party-in-interest
Iron-Starr	Directors & Officers Insurance
IUA – Lloyd's	potential party-in-interest
J E Meuret Grain Co, Inc.	potential party-in-interest
j. christopher flowers	5% EQUITYHOLDERS
J. Randy MacDonald	Directors and Officers
J.C. Flowers II L.P.	5% EQUITYHOLDERS
Jabre Capital Partners S.A.	3.375% Convertible (Closed in July)

Jackson National Life	potential party-in-interest
Jacqueline Giammarco	Directors and Officers
Jake Vrabel	D&Os of Other U.S. Entities
James Colburn	D&Os of Other U.S. Entities
James Ho	Directors and Officers
James L. Koutoulas	D&Os of Other U.S. Entities
James P. Sullivan	D&Os of Other U.S. Entities
James W. Giddens	Other Parties Appearing
JANA PARTNERS, NEW YORK	2008 9% and Series B MF Convertible Buyers
JC Flowers & Co LLC	2002 List - As of 11/4/11
JC Flowers & Co UK Ltd	2002 List - As of 11/4/11
Jefferies & Company, Inc.	potential party-in-interest
JEFFERIES AND CO	Other Parties in Interest
Jeremy Skule	Directors and Officers
Joan P. Ackerman	D&Os of Other U.S. Entities
John Brady	D&Os of Other U.S. Entities
Joint-Stock Company "Banque Societe Generale Vostok"	potential party-in-interest
Jon Bass	D&Os of Other U.S. Entities
Jon S. Corzine	Directors and Officers
Jones Day	Attorneys
Joseph Forte, L.P.	Litigation Related Parties
Joseph Saab	Litigation Related Parties
Joseph T. Pucci	D&Os of Other U.S. Entities
JP Morgan	Other Parties in Interest Competitors
JP Morgan Asset Management	potential party-in-interest
JP Morgan Asset Management Real Estate (Asia) Limited	potential party-in-interest
JP Morgan Asset Management Real Estate Limited	potential party-in-interest
JP Morgan Bank (Ireland) PLC	potential party-in-interest
JP Morgan Capital Corporation	potential party-in-interest
JP Morgan Chase	potential party-in-interest
JP Morgan Chase & Co.	potential party-in-interest
JP Morgan Chase Manhattan PLC	potential party-in-interest
JP Morgan Chase Securities	potential party-in-interest
JP Morgan Corsair Capital	potential party-in-interest
JP Morgan Corsair II Capital Partners	potential party-in-interest
JP Morgan Fleming Asset Management (USA) Inc.	potential party-in-interest
JP Morgan IIF SWWC Investment LLC	potential party-in-interest
JP Morgan Infrastructure Investment Fund	potential party-in-interest
JP Morgan Investment Management Inc.	potential party-in-interest
JP Morgan PLC	potential party-in-interest
JP Morgan SEC Inc. SL	potential party-in-interest
JP Morgan Securities Inc.	potential party-in-interest

JP Morgan Securities LLC	potential party-in-interest
JP Morgan Securities Ltd.	potential party-in-interest
JP Morgan Ventures Corporation	potential party-in-interest
JP Morgan Ventures Energy Corporation	potential party-in-interest
JPM Chase Bank, N.A.	Top 30
JPMORGAN	Other Parties in Interest
JPMorgan Chase Bank, N.A.	potential party-in-interest
JPMorgan Chase BK/IA	potential party-in-interest
JPMorgan Chase Funding Inc.	potential party-in-interest
JPMorgan Sec Inc. WF	potential party-in-interest
JPMorgan Securities LLP	potential party-in-interest
JPMorgan Trust Company, National Association, as Trustee of the FI Liquidating Trust Farmland Industries	potential party-in-interest
K&L Gates	Attorneys
K&L Gates LLP	Attorneys
KALODNER, JODI/WINKLER CAPITAL	potential party-in-interest
Kasowitz Benson Torres & Friedman LLP	11/07 C11 Professionals
Katten Muchin Rosenman LLP	Attorneys
Katyrn Muchin Rosenman LLP	Attorneys
Kelly Diemand	Directors and Officers
Kemper Cagney	Directors and Officers
Kenneth Silverman	Litigation Related Parties
Kim & Chang	Attorneys
Kim Eng Securities Pte Ltd	Material Contract Counterparties
KIRBY, BRUNEL	potential party-in-interest
KLEHR HARRISON HARVEY BRANZBURG LLP	D&Os of Other U.S. Entities
Knighthead Capital	potential party-in-interest
Kobre & Kim LLP	Attorneys
Kozyak Tropin Throckmorton (Legal)	Attorneys
Kumaran Vijayakumar	D&Os of Other U.S. Entities
Lane, Sean H.	Judges
LANKENAU & MILLER, LLP	D&Os of Other U.S. Entities
Latham & Watkins LLP	Attorneys
Lauren Cantor	D&Os of Other U.S. Entities
Laurie R. Ferber	Directors and Officers
Law Debenture Trust Company of New York	potential party-in-interest
Lawrence Graham (LG)	Attorneys
LAZARD ASSET MGMT LLC	3.375% Convertible (Closed in July)
Lazard Freres	potential party-in-interest
Lazard Freres & Co.	potential party-in-interest
Lazard Freres & Co., LLC	potential party-in-interest
Lebanese Canadian Bank	potential party-in-interest
Leon G. Silver & Assoc. Ltd. (on behalf of Lloyd's Syndicate #2003)	potential party-in-interest
Lexington Avenue Associates	potential party-in-interest

Lexington Insurance Company	Other Insurers
LIBERTY HARBOR LLC	3.375% Convertible (Closed in July)
Liberty Mutual	potential party-in-interest
Liberty Mutual (UK)	potential party-in-interest
Liberty Mutual Insurance Co.	potential party-in-interest
Liberty Mutual Insurance Company	Other Insurers
Liberty Mutual Insurance Europe	potential party-in-interest
Liberty Mutual Insurance Europe Limited	Other Insurers
Liberty Surplus Insurance Company	Other Insurers
Liberty Surplus Insurance Corporation	potential party-in-interest
Liberty Syndicates Management Limited	potential party-in-interest
Lifland, Burton R.	Judges
Lincoln National Life Insurance Company	potential party-in-interest
Linda A. Riffkin	Trustees
LINDEN ADVISORS LLC	3.375% Convertible (Closed in July)
Linklaters LLP	Top 30 Attorneys
Liza Francisca Primus-Lara (Proposed Legal Guardian)	potential party-in-interest
Lloyd's	potential party-in-interest
Lloyd's Bank	potential party-in-interest
Lloyd's Commodities LLC	potential party-in-interest
Lloyd's Fonds AG	potential party-in-interest
Lloyd's GC	potential party-in-interest
Lloyd's Group Schemes	potential party-in-interest
Lloyd's Syndicate AES 1225	potential party-in-interest
Lloyd's Syndicate AML 2008	potential party-in-interest
Lloyd's Syndicate AUW 609	potential party-in-interest
Lloyd's Syndicate BRT 2987	potential party-in-interest
Lloyd's Syndicate CSL 1084	potential party-in-interest
Lloyd's Syndicate HSL 0033	potential party-in-interest
Lloyd's Syndicate JHA 1607	potential party-in-interest
Lloyd's Syndicate JHA 3786	potential party-in-interest
Lloyd's Syndicate QBE 1036	potential party-in-interest
Lloyd's Syndicate WEL 2020	potential party-in-interest
Lloyd's TSB Group PLC	potential party-in-interest
Lloyd's Syndicate 0382 - HDU	Other Insurers
Lloyd's Syndicate 1183 - TAL	Other Insurers
Lloyd's Syndicate 1274 - AUL	Other Insurers
Lloyd's Syndicate 1955 - BAR	Other Insurers
Lloyd's Syndicate 2488- ACE	Other Insurers
Lloyd's Syndicate 2488- AGM	Other Insurers
Lloyds Syndicate 2623 - Beazley	Other Insurers
Lloyd's Syndicate 3210 - MIT	Other Insurers
Lloyd's Syndicate 5151 - MRE	Other Insurers
Lloyd's Syndicate 9562 - BFPL	Other Insurers
Lloyd's Underwriters - KLN	Other Insurers

LME Fee Capture	potential party-in-interest
Loews	\$325MM 6% Unsecured Debt
Loews Cineplex Entertainment Corporation	potential party-in-interest
Loews Corporation	potential party-in-interest
Logan	\$325MM 6% Unsecured Debt
LORD ABBETT & CO LLC	3.375% Convertible (Closed in July)
Lorenzo Barrera Segovia	potential party-in-interest
Louis Dreyfus Highbridge Energy LLC	potential party-in-interest
Lowenstein Sandler PC	2002 List - As of 11/4/11
M L Invest Holdings (a/k/a Blackrock)	potential party-in-interest
M&T Bank	potential party-in-interest
M.I.C. Simmonds & Others at Lloyd's	potential party-in-interest
Magnetar	\$325MM 6% Unsecured Debt
Man Capital LLC	FORMER NAMES
Man Financial (S) Pte Limited	FORMER NAMES
Man Financial Australia Limited	FORMER NAMES
Man Financial Canada Co.	FORMER NAMES
Man Financial Centralised Services India Pvt Limited	FORMER NAMES
Man Financial Commodities India Pvt	FORMER NAMES
Man Financial Futures (HK) Limited	FORMER NAMES
Man Financial Group PLC	FORMER NAMES
Man Financial Holdings (HK) Limited	FORMER NAMES
Man Financial Holdings Canada Limited	FORMER NAMES
Man Financial Holdings Limited	FORMER NAMES
Man Financial Inc.	FORMER NAMES
Man Financial India Pvt Limited	FORMER NAMES
Man Financial Limited	FORMER NAMES
Man Financial Middle East DMCC	FORMER NAMES
Man Financial Overseas Limited	FORMER NAMES
Man Financial Sify Securities India Pvt Limited	FORMER NAMES
Man FX Clear LLC	FORMER NAMES
Man Group	Litigation Related Parties
Man Group Finance Inc.	FORMER NAMES
Man Group USA Inc.	FORMER NAMES
Man Trad LLC (most likely a typo)	FORMER NAMES
Man Trade LLC	FORMER NAMES
MANIKAY PARTNERS	3.375% Convertible (Closed in July)
Marathon Hard Asset Fund	potential party-in-interest
Mariner Investment Group	potential party-in-interest
Marion Hecht	Litigation Related Parties
Mark Sachs	D&Os of Other U.S. Entities
Mark Trimble	Litigation Related Parties
MarketAxess Corporation	Material Contract Counterparties
Marrone Robinson Frederick & Foster	potential party-in-interest
Marshall & Isley Corporation	potential party-in-interest

Martin Glynn	Directors and Officers
Max at Lloyd's Ltd.	potential party-in-interest
Maxum Petroleum Operating Co.	potential party-in-interest
Mayer Brown LLP	2002 List - As of 11/4/11 Attorneys
Mayer, Brown, Rowe & Maw LLP	potential party-in-interest
MB Trading Futures Inc. Comm Accrual	potential party-in-interest
McCarter & English, LLP	2002 List - As of 11/4/11
McCullough, Campbell & Lane	Attorneys
McDermott Will & Emery LLP	Attorneys
MDL Party Deutsche Bank	potential party-in-interest
Media Two	Top 30
Mellon Bank	potential party-in-interest
Meritex Development	U.S. Landlords
MetLife Towarzystwo Ubezpieczen NA Zycie	potential party-in-interest
Metropolitan Life Insurance Co.	potential party-in-interest
MF Global	US ENTITIES
MF Global (Switzerland) Limited	Non-US Affiliates
MF Global Australia Limited	Non-US Affiliates
MF Global Canada Co.	Non-US Affiliates
MF Global Capital LLC	US ENTITIES
MF Global Centralised Services India Pvt Limited	Non-US Affiliates
MF Global Clearing Services Limited	Non-US Affiliates
MF Global Commodities India Pvt Limited	Non-US Affiliates
MF Global Diversified Fund LLC	US ENTITIES
MF Global Finance	US ENTITIES
MF Global Finance & Investment Services India Private Limited	Non-US Affiliates
MF Global Finance Europe Limited	Non-US Affiliates
MF Global Futures Trust Co. Ltd.	Non-US Affiliates
MF Global FX Clear LLC	US ENTITIES
MF Global FX LLC	US ENTITIES
MF Global FXA Securities, Ltd.	Non-US Affiliates
MF Global Holdings Europe Limited	Non-US Affiliates
MF Global Holdings HK Limited	Non-US Affiliates
MF Global Holdings Ltd.	US ENTITIES
MF Global Holdings Overseas Limited	Non-US Affiliates
MF Global Holdings USA, Inc.	US ENTITIES
MF Global Hong Kong Limited	Non-US Affiliates
MF Global Hungary Sub Limited	Non-US Affiliates
MF Global Inc.	US ENTITIES
MF Global India Pvt Limited	Non-US Affiliates
MF Global Intellectual Properties Kft	Non-US Affiliates
MF Global Intellectual Property Services Sarl	Non-US Affiliates

MF Global Investment Management LLC	US ENTITIES
MF Global Limited	Non-US Affiliates
MF Global Market Services, LLC	US ENTITIES
MF Global Mauritius Pvt Limited	Non-US Affiliates
MF Global Middle East DMCC	Non-US Affiliates
MF Global Overseas Limited	Non-US Affiliates
MF Global Properties LLC	US ENTITIES
MF Global Securities Australia Limited	Non-US Affiliates
MF Global Sify Securities India Pvt Limited	Non-US Affiliates
MF Global Singapore Pte. Limited	Non-US Affiliates
MF Global Special Investor LLC	US ENTITIES
MF Global UK Limited	Non-US Affiliates
MF Global UK Services Limited	Non-US Affiliates
MFG 717 Fifth Avenue Inc.	US ENTITIES
MFG Assurance Company Limited	US ENTITIES Other Insurers
MFG Canada	potential party-in-interest
Mfg Ldn Mu For Online Accts	potential party-in-interest
MFG Nominees Limited	Non-US Affiliates
Mfgfxc Chase Pi #2 Account	potential party-in-interest
Michael C. Blomfield	Directors and Officers
Michael G. Stockman	Directors and Officers
Mike Bolan	D&Os of Other U.S. Entities
Miller North America Ltd. (on behalf of Lloyd's Syndicate #2791)	potential party-in-interest
Minter Ellison Rudd Watts Lawyers	Attorneys
Modal Investments Ltd	potential party-in-interest
Monica Rodriguez	D&Os of Other U.S. Entities
Moore Capital Management, Inc.	potential party-in-interest
MOORE CAPITAL MGMT - HEDGE FUND	3.375% Convertible (Closed in July)
Morales Prieto, Jose Luis	potential party-in-interest
Morgan Fuel	Litigation Related Parties
Morgan JP Securities Limited	potential party-in-interest
Morgan Stanley	potential party-in-interest
Morris, Cecelia G.	Judges
Moto Repuestos Monterrey	potential party-in-interest
NASDAQ	Exchanges & Clearinghouses U.S.
Nasus Nominee Pty Ltd	Material Contract Counterparties
NATALIA SIVOVA	D&Os of Other U.S. Entities
National Atlantic	potential party-in-interest
National Australia Bank Limited	potential party-in-interest
National Financial Partners Co. f/k/a National Finances Services Co.	potential party-in-interest
National Financial Services	potential party-in-interest
National Futures Association	Principal Regulators & Self-Regulatory Organizations

National Life Funding, LLC	potential party-in-interest
National Life Insurance Company.	potential party-in-interest
National Life of VT	\$325MM 6% Unsecured Debt
National Securities Clearing Corporation	potential party-in-interest
National Union Fire Insurance Company of Pittsburgh, Pa. (Chartis)	potential party-in-interest
Natixis	potential party-in-interest
Nautilus Insurance Company	potential party-in-interest
Navigate Advisors	potential party-in-interest
Navigators/Syndicate 1221 at Lloyd's	potential party-in-interest
Nazar Khodorovsky	Trustees
Neighborhood Restore Housing Development Fund Corporation	potential party-in-interest
New Hampshire Gas Corporation	potential party-in-interest
New Hampshire Insurance Company	Directors & Officers Insurance
New Hampshire Insurance Company (Chartis)	Other Insurers
New York Attorney General	2002 List - As of 11/4/11
New York Life Insurance Co.	potential party-in-interest
New York Mercantile Exchange	Exchanges & Clearinghouses U.S.
New York Stock Exchange	Exchanges & Clearinghouses U.S.
Nicholas Cosmo	Litigation Related Parties
Nishit Dhruv and Co.	Attorneys
Noble Americas Corporation	potential party-in-interest
Noble Group Limited	potential party-in-interest
Noerr	Attorneys
Nolasco Audio Y Video Sa	potential party-in-interest
NYC Dept of Finance	2002 List - As of 11/4/11
Nyman Linden Chartered Accountants	potential party-in-interest
NYS Dept of Taxation and Finance	2002 List - As of 11/4/11
NYS Unemployment Insurance Fund	2002 List - As of 11/4/11
NYSE Amex	Exchanges & Clearinghouses U.S.
NYSE Arca	Exchanges & Clearinghouses U.S.
Occam Regulatory Solutions	Attorneys
Oentoeng Suria & Partners	Attorneys
Office of the United States Trustee	2002 List - As of 11/4/11
Office of the US Attorney	2002 List - As of 11/4/11
O'Melveny & Meyers LLP	Attorneys
Oneok Inc.	potential party-in-interest
Opic Citibank Loan	potential party-in-interest
Optionable, Inc.	Litigation Related Parties
Options Clearing Corporation	Exchanges & Clearinghouses U.S.
Oracle	potential party-in-interest
Oracle AG	potential party-in-interest
Oracle America, Inc.	potential party-in-interest
Oracle Corporation	potential party-in-interest
Oracle Corporation UK Ltd.	potential party-in-interest

Oracle Credit Corporation	potential party-in-interest
Oracle Italia S.R.L.	potential party-in-interest
Oracle Racing	potential party-in-interest
Order Express Casa De Cambio	potential party-in-interest
Outten & Golden LLP	D&Os of Other U.S. Entities
OVERLAND ADVISORS LLC	3.375% Convertible (Closed in July)
Owl Creek	potential party-in-interest
P&S Limited Partnership	U.S. Landlords
PALISADE CAPITAL MGMT LLC	3.375% Convertible (Closed in July)
Palo Verde Fund Lp	potential party-in-interest
Palo Verde Online Mu - Pv/Fxc	potential party-in-interest
Palumbo/ Cabrera	potential party-in-interest
Panco Petroleum	potential party-in-interest
Paradigm Equities Ltd	potential party-in-interest
Patsystems UK Ltd.	Material Contract Counterparties
Paul K. Schwartzberg	Trustees
PAUL MAKARECHIAN	potential party-in-interest
Paul, Hastings, Janofsky & Walker LLP	Attorneys
Paying Agent Deutsche Bank AG, London	potential party-in-interest
Peck, James M.	Judges
Pedro G M Vazquez-Mellado	potential party-in-interest
Pendlebury Workplace Solutions	Attorneys
Pepsico Inc.	potential party-in-interest
Perez-Llorca	Attorneys
Perkins Coie LLP	2002 List - As of 11/4/11
Peter Chand (Fox)	potential party-in-interest
Peter Forlenza	D&Os of Other U.S. Entities
Phidippides Capital Management	Litigation Related Parties
Phil Tanzar	D&Os of Other U.S. Entities
Philip O'Reilly	Directors and Officers
Pierre-Yvan Desparois	D&Os of Other U.S. Entities
Pinheiro Neto	Attorneys
Pinnacle	potential party-in-interest
Piper Jaffray	potential party-in-interest
Piper Jaffray Companies	2002 List - As of 11/4/11
Piper Jaffray Limited	potential party-in-interest
Planet Video Sa De Cv	potential party-in-interest
Polaris Man Financial Futures Co. Limited	FORMER NAMES
Polaris MF Global Futures Co. Limited	Non-US Affiliates
Port Consolidated Inc.	potential party-in-interest
Premiere Global Services Inc.	Top 30
Pricewaterhousecoopers Ghana Limited	potential party-in-interest
Pricewaterhousecoopers LLP	Top 30
Primerica Financial Services	potential party-in-interest
Principal Global Investors	potential party-in-interest
Principal Insurance	\$325MM 6% Unsecured Debt
Principal Investors	\$325MM 6% Unsecured Debt

Producers Livestock Marketing	potential party-in-interest
Project Deuce – Citigroup Center: 444 South Flowers Street Property LLC	potential party-in-interest
Promontory Financial Group LLC	Top 30 Attorneys
Proskauer Rose LLP	2002 List - As of 11/4/11 Attorneys
PSERS	\$325MM 6% Unsecured Debt
Pyramis Global Advisors LLC	5% EQUITYHOLDERS
QBE Syndicate 1036 at Lloyd’s	potential party-in-interest
Quad Laser LLC	potential party-in-interest
R&B Publishing	potential party-in-interest
Raeif Lp	potential party-in-interest
Rajah & Tann	Attorneys
RAM I LLC	Litigation Related Parties
RASO, GUIDO	potential party-in-interest
RBS	potential party-in-interest
Regina Ann Costa	Directors and Officers
Regus	U.S. Landlords
Regus Business Centers	potential party-in-interest
Renaissance Asset Management Fund	Litigation Related Parties
Renaissance Asset Management LLC	Litigation Related Parties
Restored Homes HDFC	potential party-in-interest
Reuters Transaction Services Ltd	Material Contract Counterparties
Richard C. Morrissey	Trustees
Richard Gill	D&Os of Other U.S. Entities
Richard Lee Walter Jr	
Richard W. Moore	Directors and Officers
RiskMetrics Solutions, Inc.	Material Contract Counterparties
RITC Syndicate Management	potential party-in-interest
Rk Trading Partnership	potential party-in-interest
RLI Insurance Company	Other Insurers
RMI	potential party-in-interest
Robert Dhillon	D&Os of Other U.S. Entities
Robert Lyons	D&Os of Other U.S. Entities
Robert Sloan	Directors and Officers
Rolfe & Nolan Computer Services PLC	Material Contract Counterparties
Rorfin Price Spread Capture	potential party-in-interest
Royal Bank of Canada	potential party-in-interest
RR Donnelly	Top 30
RS Investment Management Co. LLC	5% EQUITYHOLDERS
Rydex Security Global Investors, LLC.	5% EQUITYHOLDERS
Rydex, Ltd.	potential party-in-interest
Safra National Bank of New York	potential party-in-interest
SANCHEZ SAMAYOA, JOSE AMD OLG/BRUNI	potential party-in-interest
Saxo Bank	Material Contract Counterparties

Schiff Hardin LLP	Attorneys
Schulte Roth & Zabel	potential party-in-interest
Schulte Roth & Zabel LLP	Attorneys
Schuyler, Roche & Crisham	Attorneys
Scottsdale Indemnity Company	Directors & Officers Insurance
Scottsdale Insurance Company	potential party-in-interest
Securian Financial Group, Inc.	potential party-in-interest
Securities and Exchange Commission	Principal Regulators & Self-Regulatory Organizations
Securities Investor Protection Corp	2002 List - As of 11/4/11
Seema Oberoi	Material Contract Counterparties
Sentinel Advisors, LLC	potential party-in-interest
Sentinel Insurance Company, Ltd.	potential party-in-interest
Sentinel Investments	potential party-in-interest
Sentinel Management Group, Inc.	Litigation Related Parties
Sentinel Protection & Indemnity Company	potential party-in-interest
Serene Nakano	Trustees
Sergey Chistyakov	potential party-in-interest
Seyfarth Shaw LLP	Attorneys
SFE Clearing Corporation Pty, Ltd.	Material Contract Counterparties
Shearman & Sterling	Top 30 Attorneys
Shearn Delamore & Co.	Attorneys
Siemer Milling Company	potential party-in-interest
Silver Lake Partners	potential party-in-interest
Silver Lake Partners II, L.P.	potential party-in-interest
SILVERCREEK MANAGEMENT, TORONTO	2008 9% and Series B MF Convertible Buyers
Simmons & Simmons	Attorneys
Simpson Thacher & Bartlett LLP	Other Parties Appearing
Singapore Exchange Securities Trading Ltd.	Material Contract Counterparties
Skadden Arps Slate Meagher & Flom	potential party-in-interest
Skybridge Capital	potential party-in-interest
Smith, Herbert J.	potential party-in-interest
Societe Generale	potential party-in-interest
Societe Generale Asset Management	potential party-in-interest
SOCIETE GENERALE ASSET MANAGEMENT, NEW YORK	2008 9% and Series B MF Convertible Buyers
Societe Generale Corporate & Investment Banking	potential party-in-interest
Societe Generale Energie	potential party-in-interest
Societe Generale S.A. Oddzial W Polsce	potential party-in-interest
Societe Generale, Milan Branch	potential party-in-interest
Source Capital AG	potential party-in-interest
Southwest Georgia Oil Co, Inc.	potential party-in-interest
Springfield Associate	potential party-in-interest
Srichard Bhatija	Material Contract Counterparties

SSI INV MGMT	3.375% Convertible (Closed in July)
St. Paul Fire & Marine Insurance Co.	potential party-in-interest
St. Paul Managing Agency	potential party-in-interest
St. Paul Mercury Insurance Company	Directors & Officers Insurance
St. Paul Re	potential party-in-interest
St. Paul Travelers Companies, Inc.	potential party-in-interest
Stephen (Steve) Grady	D&Os of Other U.S. Entities
Stephen C. Dispenza	D&Os of Other U.S. Entities
Stephen Hood	D&Os of Other U.S. Entities
Stephenson Harwood	Attorneys
Steven Jacolow	potential party-in-interest
STEVEN T SCHIFF	potential party-in-interest
Stroock & Stroock & Lavan LLP	Attorneys
Studio Legale Associato McDermott Will & Emery	potential party-in-interest
Sullivan & Cromwell LLP	Top 30 Attorneys
Sun Microsystems	potential party-in-interest
Sun Microsystems Italia S.P.A.	potential party-in-interest
Sun Microsystems Scotland	potential party-in-interest
Sun Microsystems, Inc. Intercontinental Operation	potential party-in-interest
SunGard Availability Services LP	Material Contract Counterparties
SunGard eProcess Inc.	Material Contract Counterparties
SunGard Financial Systems LLC	Material Contract Counterparties
SunGard Futures Systems	Material Contract Counterparties
SunGuard Global Trading UK	Material Contract Counterparties
Susan Golden	Trustees
SUSQUEHANNA INTL GROUP	3.375% Convertible (Closed in July)
SUTTONBROOK CAPITAL MGMT	3.375% Convertible (Closed in July)
Swiss Re	U.S. Landlords
Swiss Re America Holding Corporation	potential party-in-interest
Swiss Re Atrium Corporation	potential party-in-interest
Swiss Re Capital Markets	potential party-in-interest
Swiss Re Life & Health America Inc.	potential party-in-interest
Swiss Re Partnership Holdings	potential party-in-interest
Swiss Re Specialty Insurance U.K. Limited	potential party-in-interest
Swiss Re Zurich	potential party-in-interest
Talha Chaudhry	D&Os of Other U.S. Entities
Talreja and Talreja	Attorneys
Talwar Thakore & Associates	Attorneys
TBD	potential party-in-interest
Teachers Insurance & Annuity Association	potential party-in-interest
Team Aegon USA	potential party-in-interest
Technology Management Consulting Group	Top 30
Tennessee Department of Treasury	2002 List - As of 11/4/11
Texas	potential party-in-interest

The Bank of New York Mellon	Lenders - Revolving Facility
The Blackstone Group International Partners LLP	potential party-in-interest
The Clorox Company	potential party-in-interest
The Depository Trust & Clearing Corporation	Exchanges & Clearinghouses U.S.
The Federal Bank of New York	2002 List - As of 11/4/11
The Federal Reserve	potential party-in-interest
The Gate Worldwide (S) Pte Ltd	Top 30
The Global Capital Group, Ltd	Top 30 Attorneys
The Hartford	potential party-in-interest
The Korea Development Bank, New York Branch	potential party-in-interest
The Man Group	potential party-in-interest
The Servicemaster Company	potential party-in-interest
The Travelers Companies, Inc.	potential party-in-interest
The Vanguard Group, Inc.	potential party-in-interest
Thomas Cooper	Attorneys
Thomas F. Connolly	Directors and Officers
Thomson Financial Ltd.	Material Contract Counterparties
Thomson Financial, Inc.	Material Contract Counterparties
TIAA	potential party-in-interest
TIAA CREF	\$325MM 6% Unsecured Debt
TIAA-CREF Asset Management LLC	5% EQUITYHOLDERS
TIAA-Cref Life Insurance Company	potential party-in-interest
Ticker Consulting LLC	Top 30
TigerRisk Partners	potential party-in-interest
Tim Mundt	D&Os of Other U.S. Entities
Todd Thielmann	D&Os of Other U.S. Entities
Tom Cohen	D&Os of Other U.S. Entities
Torys LLP	Attorneys
Tracy Whille	Directors and Officers
Tradeware Global UK Limited	Material Contract Counterparties
TradeWeb LLC	Material Contract Counterparties
Tradeweb Newmarkets LLC	Material Contract Counterparties
Trading Technologies International, Inc.	Material Contract Counterparties
TransAmerica	U.S. Landlords
Transamerica Corporation	potential party-in-interest
Transamerica Reinsurance	potential party-in-interest
Travelers General	potential party-in-interest
Travelers Indemnity	potential party-in-interest
Travelers Insurance Company	Other Insurers
Travelers International	potential party-in-interest
Travelers Mergers & Acquisition	potential party-in-interest
Triple T Oil Co LLC	potential party-in-interest
Twin City Fire Insurance Company	Directors & Officers Insurance

U.S. Commodity Futures Trading Commission	potential party-in-interest
U.S. Specialty Insurance Company	Directors & Officers Insurance
UBS	Competitors
UBS (Italia) SPA	potential party-in-interest
UBS AG	Material Contract Counterparties
UBS AG (Stamford Branch)	potential party-in-interest
UBS AG (Switzerland)	potential party-in-interest
UBS Espana SA	potential party-in-interest
UBS Fiduciaria SPA	potential party-in-interest
UBS Global Asset Management (Italia) Sgr S.P.A	potential party-in-interest
UBS Global Asset Management (US)	potential party-in-interest
UBS Grupo Financiero SA de CV	potential party-in-interest
UBS International Ltd.	potential party-in-interest
UBS Investment Bank	potential party-in-interest
UBS Limited	potential party-in-interest
UBS Management Support KK	potential party-in-interest
UBS O'CONNOR	3.375% Convertible (Closed in July)
UBS S.A.	potential party-in-interest
UBS Securities	potential party-in-interest
UBS Securities LLC	potential party-in-interest
UBS Services (USA) LLC	potential party-in-interest
Underwriters at Lloyd's - Argenta Syndicate 2121	Other Insurers
Underwriters at Lloyd's - Chaucer Syndicate 1084	Other Insurers
Underwriters at Lloyd's - COF Syndicate 1036	Other Insurers
Underwriters at Lloyd's - Liberty Syndicate 4472	Other Insurers
Underwriters at Lloyd's - Pembroke Syndicate 4000	Other Insurers
Union Bank-Spread Com Accrual	potential party-in-interest
Us Bio Energy Service	potential party-in-interest
Vanguard (Active)	\$325MM 6% Unsecured Debt
Vanguard (Index)	\$325MM 6% Unsecured Debt
Vanguard Health Systems, Inc.	potential party-in-interest
Verbrugge, Dino	potential party-in-interest
Verizon	potential party-in-interest
Verona Browne	D&Os of Other U.S. Entities
Victor Hurtado	ad. pro plaintiff
Vigilant Futures LLC	potential party-in-interest
Vinay Mahajan	Directors and Officers
Voiran Trading Limited	Litigation Related Parties
VOLTREX LTD	potential party-in-interest
Wach & Meckes LLP	Attorneys

Wachtell, Lipton, Rosen & Katz	Top 30 Attorneys
Walker Corporation Pty Limited	Material Contract Counterparties
Wallace Murungi Mark Up	
Waterstone Capital Management	potential party-in-interest
WATERSTONE CAPITAL MGMT LP	3.375% Convertible (Closed in July)
Weil, Gotshal & Manges	Other Parties Appearing
Weisul Agricola Ltda	
Wellington	potential party-in-interest
Wellington Management Company, LLC	potential party-in-interest
Wellington Underwriting Agencies	potential party-in-interest
Wellington Undwtg Agencies Ltd.	potential party-in-interest
Wells Fargo	potential party-in-interest
Wells Fargo & Company	potential party-in-interest
Wells Fargo Bank Northwest, National Association	potential party-in-interest
Wells Fargo Bank, N.A.	Lenders - Revolving Facility
WELLS FARGO BANK, SAN FRANCISCO	2008 9% and Series B MF Convertible Buyers
Wells Fargo Capital Finance	potential party-in-interest
Wells Fargo Equipment Finance	potential party-in-interest
Wells Fargo Foothill Financial	potential party-in-interest
Wells Fargo Foothill, Inc.	potential party-in-interest
Wells Fargo Insurance Services	potential party-in-interest
Wells Fargo Securities, LLC	potential party-in-interest
Westchester Fire Insurance Company	Directors & Officers Insurance
Westpac Banking Corporation	potential party-in-interest
Westpac Institutional Bank	Lenders - Revolving Facility
White & Case	Attorneys
White & Case LLP	Attorneys
Willis Capital Markets & Advisory	potential party-in-interest
Willis Gras Savoye Re	potential party-in-interest
Willis Limited	Other Insurers
Wilmington Trust	potential party-in-interest
Wilmington Trust (London) Limited	potential party-in-interest
Wilmington Trust FSB	potential party-in-interest
Wilmington Trust FSB/NEFF Corp.	potential party-in-interest
Winkler Partners	Attorneys
Winston & Strawn	Attorneys
Winston & Strawn LLP	2002 List - As of 11/4/11
Wollmuth Maher & Deutsch LLP	2002 List - As of 11/4/11
Wong Partnership	Attorneys
XL America	potential party-in-interest
XL Capital Assurance, Inc.	potential party-in-interest
XL Capital Ltd.	potential party-in-interest
XL Financial Solutions, Inc.	potential party-in-interest
XL Global Services, Inc.	potential party-in-interest

XL Insurance	potential party-in-interest
XL London Market	potential party-in-interest
XL Re Ltd. (Bermuda)	potential party-in-interest
XL Reinsurance America, Inc.	potential party-in-interest
XL Services UK Limited	potential party-in-interest
XL Services UK Ltd.	potential party-in-interest
Yeskoo Hogan & Tamlyn, LLP	2002 List - As of 11/4/11
Zaid Ibrahim & Co.	Attorneys
Zapata Camiones Sa De Cv	potential party-in-interest

EXHIBIT 2

CLIENT MATCH LIST

Name	Relationship to Debtors	Relationship to Pepper
ACBA Credit Agricole	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Amundi Asset Management f/k/a Credit Agricole Alternative Asset Management Holding) in an unrelated matter.
ACE American Insurance Company	Directors and Officers Insurance	Believed to be an affiliate of a current client of the Firm (ACE International, aka ACE Insurance Company) in an unrelated matter.
ACE Arabia	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (ACE International) in an unrelated matter.
ACE Group Holdings, Inc.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (ACE USA) in unrelated matters.
ACE USA	Potential Party-in-interest	Former client of the Firm in unrelated matters.
AIG	Affiliate of Potential Party-in-interest	Affiliate of current client of the Firm (AIG Asset Management) in unrelated matters and affiliate of insurer paying clients' bills in unrelated matters.
AIG Bank Polska S.A.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Zurich-American Insurance Group) in an unrelated matter.
AIG Excess Liability Insurance International Limited	Other Insurers	Believed to be an affiliate of former clients of the Firm (Performance HR, Ltd., Inc., Sun America Life Insurance Company, Sun Chemical Corporation, and Natkin & Company) in unrelated matters.

Allied Irish Banks	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Manufacturers and Traders Trust Company) in an unrelated matter.
Allied World Assurance Company Ltd.	Directors and Officers Insurance	Current client of the Firm in an unrelated matter.
Alterra Insurance Limited	Other Insurers	Believed to be an affiliate of a former client of the Firm (Alterra Healthcare Corporation) in an unrelated matter.
Alvarez & Marsal Europe LLP	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Alvarez & Marsal) in an unrelated matter.
Alvarez & Marsal Tax Advisory Services LLC	Top 30	Current Client of the Firm in an unrelated matter.
Amex Assurance Company	Potential Party-in-interest	Believed to be a former client of the Firm (Ameriprise Insurance Company) in an unrelated matter.
Angelo Gordon & Co. L.P.	3.375% Convertible (Closed in July)	Believed to be an affiliate of a former client of the Firm (Drive America Holdings, Inc.) in an unrelated matter.
ANZ	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Nestle) in an unrelated matter.
Asia Centre Limited	Material Contract Counterparties	Believed to be an affiliate of a former client of the Firm (Zurich-America Affiliate) in an unrelated matter.
Australia and New Zealand Banking Group Limited	Lenders - Revolving Facility	Believed to be an affiliate of a current client of the Firm (Wells Fargo, N.A.) in an unrelated matter.
Banc of America/Citigroup	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Bank of America) in unrelated matters.

Banco UBS SA (a/k/a Banco UBS Warburg SA)	Potential Party-in-interest	Believed to be an affiliate of a Current Client of the Firm (UBS Trust Company N.A.) in unrelated matters.
Bank of America	Lender – Revolving Facility	Current client of the Firm in unrelated matters.
Bank of New York	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Bank of New York Capital Resource Corporation) in unrelated matters.
Bank of New York	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Bank of New York Trust Company, N.A.) in unrelated matters.
Bank of New York Mellon	Potential Party-in-interest	Former client of the Firm in unrelated matters.
Bank of New York Mellon Trust Company, N.A.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Bank of New York Mellon) in unrelated matters.
Bank of New York Mellon/Pershing LLC	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Bank of New York Mellon) in unrelated matters.
Bank of Tokyo-Mitsubishi UFJ, Ltd.	Potential Party-in-interest	Former client of the Firm in unrelated matters.
Bank One Corporation, n/k/a JPMorgan Chase & Co.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (JP Morgan Chase Bank N.A.) in unrelated matters.
Banque Societe General Vostok	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (ING Bank N.V.) in unrelated matters.

Barclays Capital Inc.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Barclays Bank Delaware) in an unrelated matter and affiliate of former clients of the Firm (Barclays Global Investors and Barclays Bank PLC) in an unrelated matter.
BASF Intertrade Ag	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (BASF Corporation) in an unrelated matter.
BBVA Banco Continental	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Compass Bank / Texas Capital Bank) in an unrelated matter.
Bea Systems	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (TL Ventures III, L.P.) in an unrelated matter.
Bingham McCutchen LP	Attorneys	Former client of the Firm in an unrelated matter.
Blackrock	\$325MM 6% Unsecured Debt	Believed to be an affiliate of a current client of the Firm (NexBank SSB) in unrelated matters.
Blackrock Inc.	Potential Party-in-interest	Current client of the Firm in unrelated matters.
Blackstone	U.S. Landlords	Believed to be an affiliate of a current client of the Firm (AlliedBarton Security Services) in unrelated matters.
BNP Paribas	Lender - Revolving Facility	Current client of the Firm in unrelated matters.
BNP Paribas/West LB/Sumitomo Mitsui	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (WestLB AG, New York Branch) in unrelated matters.

BNY Brokerage, Inc.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Bank of New York Mellon Corporation) in unrelated matters.
BNY Holdings Corporation	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Bank of New York Mellon Corporation) in unrelated matters.
BNY Mellon Capital Markets, LLC	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Bank of New York Mellon Corporation) in unrelated matters.
BNY Securities Inc.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Bank of New York Mellon Corporation) in unrelated matters.
Borden Ladner Gervais	Attorneys	Former client of the Firm in unrelated matters.
Agent Deutsche Bank AG New York Branch	Lender – Revolving Facility	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in unrelated matters.
Calculation Agent Deutsche Bank AG, London	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in unrelated matters.
Calculation Agent Deutsche Bank AG, London	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Securities, Inc.) in unrelated matters.
Cantor Fitzgerald	Competitors	Believed to be an affiliate of a current client of the Firm (Woody Creek Capital Holdings) in unrelated matters.
Centerbridge Partners, Inc.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Centerbridge Capital Partners, L.P.) in unrelated matters.

Charles Schwab & Co., Inc.	Potential Party-in-interest	Believed to be an affiliate of a Current Client of the Firm (U.S. Trust Company) in unrelated matters.
Chase Bank (a/k/a JP Morgan Chase Bank)	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (JP Morgan Chase Bank, N.A.) in an unrelated matter.
CITADEL INV GROUP LLC - HEDGE FUND	3.375% Convertible (Closed in July) 1.875% Convertible (Closed in Feb)	Believed to be an affiliate of a former client of the Firm (Citadel Investment Group) in an unrelated matter.
Citigroup Global Markets Ltd.	Potential Party-in-interest	Believed to a former client of the Firm in unrelated matters.
Citicorp	Potential Party-in-interest	Believed to be an affiliate of former clients of the Firm (Citigroup Trust-Delaware, N.A., Citigroup Trust (South Dakota), Citigroup Global Markets Inc., and Citigroup Private Bank) in unrelated matters.
Citigroup Global Corporate & Investment Bank	Potential Party-in-interest	Believed to be an affiliate of former clients of the Firm (Citigroup Global Wealth Management Fund of Funds, Citigroup Global Markets, Inc., Citigroup Private Bank,) in unrelated matters.
Citigroup Global Markets Holdings, Inc.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Citigroup Global Markets, Inc.) in unrelated matters.
Citigroup Global Markets Inc.	Potential Party-in-interest	Believed to be an affiliate of former clients of the Firm (Citigroup Global Wealth Management Fund of Funds, Citigroup Global Markets, Inc., Citigroup Private Bank,) in unrelated matters
Citigroup Inc.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Citigroup Global Markets, Inc.) in unrelated matters.

Citigroup, N.A.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Citigroup Trust- Delaware, N.A.) in an unrelated matter.
CME Group	Exchanges & Clearinghouses U.S. / U.S. Landlords	Current client of the Firm in an unrelated matter.
Companhia de Seguros Allianz Portugal, S.A. (a/k/a Allianz Portugal)	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Allianz Insurance Company) in unrelated matters.
Continental Casualty Company	Directors and Officers Insurance	Current client of the Firm in unrelated matters.
Coral	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Nestle) in unrelated matters.
Credit Agricole	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Amundi Asset Management f/k/a Credit Agricole Alternative Asset Management Holding) in an unrelated matter.
Credit Agricole Asset Management Alternative Investments SGR S.P.A.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Amundi Asset Management f/k/a Credit Agricole Alternative Asset Management Holding) in an unrelated matter.
Credit Agricole Asset Management SGR S.P.A.	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Amundi Asset Management f/k/a Credit Agricole Alternative Asset Management Holding) in an unrelated matter.
Credit Agricole CIB	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Amundi Asset Management f/k/a Credit Agricole Alternative Asset Management Holding) in an unrelated matter.

Desai and Diwanji	Attorneys	Believed to be an affiliate of a current client of the Firm (Mahindra & Mahindra Limited) in an unrelated matter.
Detroit Edison Company	Potential Party-in-interest	Current client of the Firm in unrelated matters.
Deutsche Bank	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in unrelated matters.
Deutsche Bank AG	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in an unrelated matter.
Deutsche Bank AG (New York)	Lender – Revolving Facility	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in unrelated matters.
Deutsche Bank National Trust Company	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in unrelated matters.
Deutsche Bank Securities, Inc.	Potential Party-in-interest	Current client of the Firm in an unrelated matter.
Deutsche Bank Trust Corporation	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in unrelated matters.
Direct Energy LP	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Direct Energy LP) in an unrelated matter.
Evercore Group, L.L.C.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Evercore Partners, Inc.) in an unrelated matter.
Evercore Partners	Potential Party-in-interest	Current client of the Firm in unrelated matters.

Everest Capital Limited, as Trustee	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Everest Asset Management AG) in an unrelated matter.
Fidelity and Deposit Company of Maryland	Other Insurers	Believed to be an affiliate of a former client of the Firm (Zurich American Insurance Group) in an unrelated matter.
Fidelity Investments	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Pyramis Global Advisors, LLC) in an unrelated matter.
Fidelity Management & Research	Potential Party-in-interest	Believed to be a former client of the Firm in an unrelated matter.
Fidelity Management & Research Company	Potential Party-in-interest	Believed to be a former client of the Firm in an unrelated matter.
Fidelity Management Trust Company	Potential Party-in-interest	Current client of the Firm in unrelated matters.
Fisher Brothers	U.S. Landlords	Former client of the Firm in an unrelated matter.
FMR Corporation	Potential Party-in-interest	Current client of the Firm in an unrelated matter.
FMR LLC	2002 List - As of 11/4/11	Believed to be an affiliate of a current client of the Firm (Fidelity Management Trust Company) in an unrelated matter.
Franklin Advisers	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Franklin Mutual Advisers, LLC) in an unrelated matter.
Franklin Resources, Inc.	Potential Party-in-interest	Former client of the Firm in an unrelated matter.
GDF Suez	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (GDF Suez Energy North America, Inc.) in an unrelated matter.

Goldman Sachs	Competitors	Believed to be an affiliate of a former client of the Firm (The Goldman Sachs Trust Company, N.A) in unrelated matters.
Goldman Sachs & Company	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Goldman Sachs Trust Company, N.A) in unrelated matters.
Goldman Sachs Bank USA	Lenders - Revolving Facility	Believed to be an affiliate of a former client of the Firm (The Goldman Sachs Trust Company, N.A) in unrelated matters.
Goldman Sachs International	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Goldman Sachs Trust Company, N.A) in unrelated matters.
Great American Insurance Company	Other Insurers	Current client of the Firm in unrelated matters.
Great American Life Insurance Company	Potential Party-in-interest	Affiliate of a current client of the Firm (Great American Insurance Company) in unrelated matters.
Hartford Accident & Indemnity Company	Directors and Officers Insurance	Believed to be an affiliate of a current client of the Firm (Hartford Life Inc.) in an unrelated matter.
Hartford Financial Services Group, Inc.	Potential Party-in-interest	Affiliate of a current client of the Firm (Hartford Life Inc.) in unrelated matters.
Hartford Fire Insurance Company	Other Insurers	Affiliate of a current client (The Hartford Insurance Company) of the Firm in unrelated matters.
Hartford Insurance Group	Potential Party-in-interest	Current client of the Firm in unrelated matters.
Hartford Life Insurance Company	Potential Party-in-interest	Current client of the Firm in unrelated matters.
HSBC	Potential Party-in-interest	Former client of the Firm in unrelated matters.

Inergy	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Inergy Automotive Systems) in an unrelated matter.
ING	Competitors	Believed to be an affiliate of a current client of the Firm (ING Bank, fsb) in an unrelated matter.
IPC System, Inc.	Material Contract Counterparties	Current client of the Firm in unrelated matters.
Jeffries & Company, Inc.	Potential Party-in-interest	Current client of the Firm in unrelated matters.
JP Morgan	Other Parties in Interest Competitors	Believed to be an affiliate of a current client of the Firm (JP Morgan Chase Bank, N.A.) in an unrelated matter.
JP Morgan Chase	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (JP Morgan Chase Bank, N.A.) in an unrelated matter.
JP Morgan PLC	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (JP Morgan Chase Bank, N.A.) in an unrelated matter.
JP Morgan Sec Inc. SL	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (JP Morgan Securities, Inc.) in unrelated matters.
JP Morgan Securities Inc.	Potential Party-in-interest	Former client of the Firm in unrelated matters.
JPMorgan Chase BK/IA	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Chase Manhattan Bank (USA), N.A.) in unrelated matters.
Liberty Mutual	Potential Party-in-interest	Former client of the Firm in unrelated matters.

Liberty Mutual (UK)	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Liberty Mutual Insurance Company) in unrelated matters.
Liberty Mutual Insurance Company	Other Insurers	Believed to be an affiliate of a current client of the Firm (SAFECO Corporation) in related matters.
Liberty Mutual Insurance Europe	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Liberty Mutual Insurance Company) in unrelated matters.
Liberty Mutual Insurance Europe Limited	Other Insurers	Believed to be an affiliate of a former client of the Firm (Liberty Mutual Insurance Company) in unrelated matters.
Liberty Surplus Insurance Company	Other Insurers	Believed to be an affiliate of a former client of the Firm (Liberty Mutual Insurance Company) in unrelated matters.
Lincoln National Life Insurance Company	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Lincoln National Corporation) in an unrelated matter.
Logan (various entities)	\$325MM 6% Unsecured Debt	Believed to be an affiliate of a former client of the Firm (Logan Capital Management Inc.) in unrelated matters.
M L Invest Holdings (a/k/a Blackrock)	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (BlackRock Inc.) in unrelated matters.
M&T Bank	Potential Party-in-interest	Current client of the Firm (Manufacturers and Traders Trust Company a/k/a M&T Bank) in unrelated matters.
Magnetar	\$325MM 6% Unsecured Debt	Believed to be a former client of the Firm (Magnetar Capital LLC) in an unrelated matter.

Marathon Hard Asset Fund	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Marathon Asset Management) in an unrelated matter.
McCarter & English, LLP	2002 List - As of 11/4/11	Former client of the Firm in an unrelated matter.
MDL Party Deutsche Bank	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Deutsche Bank Berkshire Mortgage, Inc.) in unrelated matters.
Mellon Bank	Potential Party-in-interest	Affiliate of a former client of the Firm (The Bank of New York Mellon Corporation) in unrelated matters.
MetLife Towarzystwo Ubezpieczen NA Zycie	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Metropolitan Life Insurance Company) in unrelated matters.
Metropolitan Life Insurance Co.	Potential Party-in-interest	Current client of the Firm in unrelated matters.
Morgan JP Securities Limited	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (JP Morgan Securities, Inc.) in unrelated matters.
Morgan Stanley	Potential Party-in-interest	Believed to be a current client of the Firm (Morgan Stanley & Co., Inc.) in unrelated matters.
Morgan Stanley Bank	Lender – Revolving Facility	Believed to be a current client of the Firm (Morgan Stanley & Co., Inc.) in unrelated matters.
NASDAQ	Exchanges & Clearinghouses U.S.	Believed to be a former client of the Firm (The NASDAQ Stock Market) in unrelated matters.
Olympic Steel, Inc..	Party-in-interest in UK administration	Current client of the Firm.
Oracle	Potential Party-in-interest	Current client of the Firm in unrelated matters.

Oracle AG	Potential Party-in-interest	Believed to be a current client of the Firm (Oracle) in unrelated matters.
Oracle America, Inc.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Oracle) in unrelated matters.
Oracle Corporation	Potential Party-in-interest	Current client of the Firm in unrelated matters.
Oracle Corporation UK Ltd.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Oracle) in unrelated matters.
Oracle Credit Corporation	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Oracle) in unrelated matters.
Oracle Italia S.R.L.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Oracle) in unrelated matters.
Pepsico Inc	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Unilever United States, Inc.) in an unrelated matter.
Pinnacle	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Pinnacle Mortgage, Inc.) in an unrelated matter.
PricewaterhouseCoopers	Potential Party-in-interest	Current client of the Firm in unrelated matters.
PricewaterhouseCoopers Ghana Limited	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (PricewaterhouseCoopers LLP) in unrelated matters.
PricewaterhouseCoopers LLP	Top 30 Creditors	Current client of the Firm in unrelated matters.
Promontory Financial Group LLC	Top 30 Creditors	Believed to be an affiliate of a former client of the Firm (Promontory Interfinancial Network) in an unrelated matter.

Pyramis Global Advisors LLC	5% Equityholders	Former client of the Firm in an unrelated matter.
RBS	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Citizens Bank) in an unrelated matter.
Regus	U.S. Landlords	Believed to be an affiliate of a former client of the Firm (Regus Business Center LLC) in an unrelated matter.
Regus Business Centers	Potential Party-in-interest	Believed to be a former client of the Firm (Regus Business Center LLC) in an unrelated matter.
Renaissance Asset Management Fund	Litigation Related Parties	Believed to be an affiliate of a former client of the Firm (Renaissance Venture Capital Fund) in an unrelated matter.
RiskMetrics Solutions, Inc.	Material Contract Counterparties	Former client of the Firm in unrelated matters.
RLI Insurance Company	Other Insurers	Former client of the Firm in an unrelated matter.
Royal Bank of Canada	Potential Party-in-interest	Current client of the Firm in unrelated matters.
RR Donnelly	Top 30 Creditors	Former client of the Firm in unrelated matters.
Rydex Security Global Investors, LLC	5% Equityholders	Believed to be an affiliate of a current client of the Firm (Skip NV, LLC) in unrelated matters.
Rydex, Ltd.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Skip NV, LLC) in unrelated matters.
Schulte Roth & Zabel LLP	Attorneys	Former client of the Firm in unrelated matters.
Sentinel Advisors, LLC	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Hartford Life Inc.) in unrelated matters.

Sentinel Insurance Company, Ltd.	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Hartford Life Inc.) in unrelated matters.
Sentinel Investments	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Hartford Life Inc.) in unrelated matters.
Sentinel Management Group, Inc.	Litigation Related Parties	Believed to be an affiliate of a current client of the Firm (Hartford Life Inc.) in unrelated matters.
Sentinel Protection & Indemnity Company	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Hartford Life Inc.) in unrelated matters.
Simmons & Simmons	Attorneys	Former client of the Firm in unrelated matters.
SSI INV MGMT	3.375% Convertible (Closed in July)	Former client of the Firm in unrelated matters.
Stephenson Harwood	Attorneys	Believed to be former client of the Firm in unrelated matters.
SUSQUEHANNA INTL GROUP	3.375% Convertible (Closed in July)	Former client of the Firm in unrelated matters; member of creditors' committee represented by the Firm.
Teachers Insurance & Annuity Association	Potential Party-in-interest	Current client of the Firm (Teachers Insurance and Annuity Association of America) in unrelated matters.
The Bank of New York Mellon	Lenders - Revolving Facility	Former client of the Firm in unrelated matters.
The Blackstone Group International Partners LLP	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (The Blackstone Group) in an unrelated matter.
The Hartford	Potential Party-in-interest	Current Client of the Firm in unrelated matters.
The Vanguard Group, Inc.	Potential Party-in-interest	Current client of the Firm in unrelated matters.

Thomas Cooper	Attorneys	Believed to be an affiliate (Thomas P. Cooper, PSC) of a former client of the Firm (ARAMARK Corporation) in unrelated matters.
Thomson Financial, Inc.	Material Contract Counterparties	Believed to be an affiliate of a current client of the Firm (Thomson Reuters) in unrelated matters.
TIAA	Potential Party-in-interest	Current client of the Firm (Teachers Insurance and Annuity Association of America) in unrelated matters.
TIAA CREF	\$325MM 6% Unsecured Debt	Believed to be an affiliate of a current client of the Firm (Teachers Insurance and Annuity Association of America) in unrelated matters.
TIAA-CREF Asset Management LLC	5% Equityholders	Believed to be an affiliate of a current client of the Firm (Teachers Insurance and Annuity Association of America) in unrelated matters.
TIAA-Cref Life Insurance Company	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Teachers Insurance and Annuity Association of America) in unrelated matters.
Transamerica Corporation	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Transamerica Life Insurance & Annuity Co.) in unrelated matters.
Travelers General	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (Cresecent Oil Company) in unrelated matters.
Twin City Fire Insurance Company	Directors and Officers Insurance	Believed to be an affiliate of current clients of the Firm (The Hartford Insurance company and Hartford, Life, Inc.) in unrelated matters.
UBS (various entities)	Competitors Material Contract Counterparties 3.375% Convertible (Closed in July)	Believed to be an affiliate of a former client of the Firm (UBS Trust Company, N.A.) in unrelated matters.

Union Bank-Spread Com Accrual	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Union Bank of California) in an unrelated matter.
Vanguard Health Systems, Inc.	Potential Party-in-interest	Current client of the Firm in an unrelated matter.
Verizon	Potential Party-in-interest	Former client of the Firm in an unrelated matter.
Waterstone Capital Management	Potential Party-in-interest	Current client of the Firm in an unrelated matter.
Wells Fargo (various entities)	Lenders - Revolving Facility 2008 9% and Series B MF Convertible Buyers	Believed to be an affiliate of a current client of the Firm (Wells Fargo Bank, N.A.) in unrelated matters.
Willis Gras Savoye Re	Potential Party-in-interest	Believed to be an affiliate of a former client of the Firm (Willis Group Holdings, Pic) in an unrelated matter.
Wilmington Trust (various entities)	Potential Party-in-interest	Current client of the Firm in unrelated matters.
XL America	Potential Party-in-interest	Believed to be an affiliate of a current client of the Firm (XL Insurance Company) in unrelated matter.
XL Insurance	Potential Party-in-interest	Current client of the Firm in unrelated matters.

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

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	:	
In re	:	Chapter 11
	:	
MF GLOBAL HOLDINGS LTD., <u>et al.</u> , ¹	:	Case No. 11-15059 (MG)
	:	
	:	(Jointly Administered)
Debtors.	:	
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**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF
PEPPER HAMILTON LLP AS SPECIAL COUNSEL
TO THE TRUSTEE NUNC PRO TUNC TO THE APPOINTMENT DATE**

Upon consideration of the application (the "Application")² of Louis J. Freeh, as the Chapter 11 trustee (the "Trustee") in the cases of MF Global Holdings Ltd. and MF Global Finance USA Inc. (the "Initial Debtors") and MF Global Capital LLC, MF Global FX Clear LLC and Global Market Services LLC (the "Subsequent Debtors") for the entry of an order authorizing the employment and retention of Pepper Hamilton LLP ("Pepper Hamilton") as counsel to the Trustee *nunc pro tunc* to November 28, 2011; and upon the Declaration of David B. Stratton, a partner of Pepper Hamilton and co-chair of Pepper Hamilton's Corporate Restructuring and Bankruptcy Practice Group (the "Stratton Declaration"); and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of these proceedings is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being satisfied that, except as set forth in the Stratton Declaration, Pepper Hamilton and its

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: MF Global Holdings Ltd. (1260) and MF Global Finance USA Inc. (4890).

² Terms not defined herein shall have the meanings ascribed to them in the Application.

professionals (a) are not creditors, equity security holders or insiders of the Debtors, (b) are not and were not, within two (2) years before the Petition Date, directors, officers or employees of the Debtors, (c) do not hold or represent any interest materially adverse to the interest of the Debtors' estate and (d) are not related to any judge of this Court, the U.S. Trustee for this District or any employee of the U.S. Trustee in this District; and, accordingly, Pepper Hamilton and its professionals are "disinterested persons" within the meaning of section 101(14), as modified by section 1107(b) of the Bankruptcy Code; and it appearing that the relief requested is in the best interests of the Debtors' estate, its creditors, and other parties-in-interest; and it appearing that notice of the Application and opportunity for a hearing thereon was appropriate under the particular circumstances and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED to the extent provided herein.
2. 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 Pepper Hamilton as his attorneys on the terms set forth in the Application and Stratton Declaration, *nunc pro tunc* to November 28, 2011, to perform the following services:

- a. Tax issues including: tax audits and refunds; affiliates (including off-shore captive insurance company); and employee benefit issues related to tax and ERISA matters and insurance matters affecting the estates including off-shore captive insurance company, directors and officers insurance and errors and omissions insurance;
- b. WARN Act Litigation matters pending in the United States Bankruptcy Court for the Southern District of New York, in *Green et al. v. MF Global Holdings Ltd.*, Adv. Case No. 11-0291 (MG) and *Thielmann et al. v. MF Global Holdings Ltd. et al.*, Adv. Case No. 11-2880 (MG) and insurance litigation related to insurance claims, defenses and indemnities;

- c. Advice regarding miscellaneous real estate issues involving leases, furniture, fixture and equipment relating to Debtors' relocation and employment issues affecting the operation of the remaining business of the estate;
- d. Any matters as to which Morrison & Foerster has a conflict involving JP Morgan Chase, Bank of America or UBS, A.G. and their affiliates;
- e. Appearing before this Court and representing the Trustee's interests with respect to the foregoing matters identified in subparagraphs a. through d., above, for which Pepper has been engaged; and
- f. Performing all other necessary legal services and providing all other necessary legal advice to the Trustee in connection with those matters for which Pepper Hamilton has been engaged as described in paragraphs a. through d., above.

3. To the extent the Application or Stratton Declaration are inconsistent with this Order, the terms of this Order shall govern.

4. Pepper Hamilton shall not withdraw as special counsel to the Trustee prior to the effective date of any chapter 11 plan in these cases without prior approval of the Court in accordance with Local Bankruptcy Rule 2090-1(e).

5. Notwithstanding any provision to the contrary in the Application, the Court shall retain jurisdiction to hear and to determine all matters arising from or related to implementation of this Order.

6. Pepper Hamilton 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 sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated November 25, 2009, 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”) and the monthly compensation order, if any, entered in this case.

7. Pepper Hamilton shall be reimbursed only for reasonable and necessary expenses as provided by the Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated November 25, 2009, 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”).

8. Prior to any increases in rates as set forth in paragraph 20 of the Application, Pepper Hamilton shall file a supplemental affidavit with the Court and give ten business days’ notice to the United States Trustee and the Creditors’ Committee, which supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and indicate whether the Trustee has received notice of and approved the proposed rate increase.

9. Pepper Hamilton shall use its best efforts to avoid any duplication of services provided by any of the Trustee’s other retained professionals in these chapter 11 cases.

10. To the extent the Trustee requests Pepper Hamilton to perform services other than those described in this Order and the Application and Stratton Declaration, Pepper Hamilton shall file with the Court a supplemental retention application setting forth the additional services to be performed by Pepper Hamilton, which supplemental retention shall be subject to review and approval by the Court upon notice to parties in interest.

11. The Trustee is authorized and empowered to take all actions necessary to implement the relief granted in this Order.

Dated: _____, 2012
New York, NY

UNITED STATES BANKRUPTCY JUDGE