UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
MF Global Holdings Ltd., *et al.*,	:	Case No. 11-15059 (MG)
	:	(Jointly Administered)
Debtors.	:	

GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY AND DISCLAIMER REGARDING DEBTORS' SCHEDULES OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS

Commencing on October 31, 2011, and on the dates listed below (the "Petition Dates"), MF Global Holdings Ltd. ("MFG"), and each of its affiliates listed below (collectively, the "Debtors"), commenced their chapter 11 cases (collectively, the "Chapter 11 Cases") under title 11, United States Code, as amended (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

Debtor	Case Number	Date Filed:
MF Global Holdings Ltd.	11-15059	10/31/11
MF Global Finance USA Inc.	11-15058	10/31/11
MF Global Capital LLC	11-15808	12/19/11
MF Global Market Services LLC	11-15809	12/19/11
MF Global FX Clear LLC	11-15810	12/19/11
MF Global Holdings USA Inc.	12-10863	03/02/12

The Debtors' Chapter 11 Cases are being jointly administered, for procedural purposes only, under Case No. 11-15059 (MG) pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Louis J. Freeh has been appointed as the Chapter 11 trustee in the Chapter 11 Cases (the "Chapter 11 Trustee").

The Debtors' respective Schedules of Assets and Liabilities (the "Schedules") and Statements of Financial Affairs (the "Statements" and together with the Schedules, the "Schedules and Statements") filed herewith were prepared by the Debtors' management and employees, with the assistance of the Chapter 11 Trustee's advisors, in accordance with section 521 of the Bankruptcy Code and Bankruptcy Rule 1007.

These Global Notes and Statement of Limitations, Methodology and Disclaimer Regarding the Debtors' Schedules and Statements (collectively, the "Global Notes") pertain to, are incorporated by

reference in, and comprise an integral part of, the Schedules and Statements. These Global Notes should be referred to, and reviewed in connection with, any review of the Schedules and Statements. These Global Notes are in addition to any specific notes contained in each Debtor's Schedules or Statements. Information disclosed in one Schedule, Statement, exhibit, attachment or continuation sheet, even if incorrectly placed, shall be deemed to be disclosed in any of the other Schedules, Statements, exhibits or continuation sheets, to which the relevance of such disclosure is reasonably apparent from the text of such disclosure.

The Schedules and Statements and Global Notes should not be relied upon by any persons for information relating to current or future financial conditions, events or performance of any of the Debtors.

I. Background and Limitations.

The circumstances surrounding the commencement of the Debtors' cases were extraordinary and have materially impacted the Debtors' ability to access and marshal information about their businesses. Prior to October 31, 2011, when MFG filed for bankruptcy, the Debtors operated, with other MFG direct and indirect subsidiaries ("non-Debtor MFG entities"), on a global, integrated and interdependent basis. Under this operating format, it was common for financial books and records of one affiliate to be maintained by a centralized regional accounting function, which was maintained by a different affiliate. Additionally, it was common that back office and financial reporting systems owned or utilized by one affiliate were maintained by technology support personnel and hosted by technology infrastructure from another different affiliate and also then used by various other affiliates. On or about the commencement of MFG's bankruptcy, many of the non-Debtor MFG entities around the world became subject to various proceedings, in which administrators or trustees were appointed by the requisite authorities to oversee, manage, and administer the affairs of those affiliates going forward. The Debtors were significantly and adversely affected by these proceedings because they lost full, direct access to certain personnel, a portion of their books and records, certain back office systems and document repositories. Furthermore, because of these separate administration and liquidation proceedings, the Debtors were no longer able to communicate directly with the employees of the non-Debtor MFG entities.

With respect to the Debtors, the majority of the operational accounting functions, including day-to-day maintenance of the Debtors' books and records, were fulfilled by an accounting function located in Chicago, Illinois and employed by a non-Debtor MFG entity, MF Global Inc. ("MFGI"). On October 31, 2011, a separate proceeding was commenced under the Securities Investor Protection Act of 1970 ("SIPA") against MFGI and a trustee appointed pursuant to the provisions of SIPA is administering MFGI's estate. The SIPA appointed trustee maintains control of the accounting function located in Chicago along with certain back office systems and certain document repositories needed by the Debtors to ensure completeness of the Schedules and Statements.

Additionally, certain back office systems, as well as certain document repositories, were maintained by technology support personnel and hosted by technology infrastructure of another non-Debtor MFG entity, MF Global UK Limited ("MFGUK"). On October 31, 2011, MFGUK was placed into special administration, with joint special administrators appointed. The appointed administrators maintain control of the accounting function located in London along with certain back office systems and certain document repositories needed by the Debtors to ensure completeness of the Schedules and Statements.

MFG's precipitous filing caused an immediate shutdown of MFG's formerly integrated, globally interdependent information and financial reporting systems. As a result, when preparing these Schedules and Statements, the Debtors had limited access to the accounting function located in Chicago that

primarily maintained their books and records, and limited access to certain back office systems and certain document repositories, which were needed to complete the Debtors' Schedules and Statements. The Chapter 11 Trustee and the Debtors sought cooperation from non-Debtor MFG entities to perform a global accounting close of the books as of October 31, 2011 or, in the alternative, to gain full, direct access to all non-Debtor MFG entity personnel, back office systems, and documents. The Debtors and Chapter 11 Trustee's efforts were ultimately unsuccessful as full cooperation from all non-Debtor MFG entities was not forthcoming. Although some pre-petition information has gradually become more available from certain administrators of non-Debtor MFG entities, it remains difficult to access and impossible for the Debtors and the Chapter 11 Trustee to fully determine the level of completeness with respect to the information provided.

The last close of the Debtors' books in the normal course of business was performed primarily by the accounting function located in Chicago, as of September 30, 2011. In order to prepare the books and records of each of the Debtors as of the respective Petition Dates, the Debtors requested certain information from the SIPA appointed trustee, such as a trial balance, along with supporting schedules and reconciliations, for each Debtor as of October 31, 2011. The Debtors used the October 31, 2011 information provided by the SIPA appointed trustee to roll forward account balances for each Debtor to the respective Petition Dates, considering known business activity and transactions occurring from November 1, 2011 through the Petition Dates, as appropriate. In doing so, the Debtors were required to make certain estimates and assumptions, which are also reflected in the information contained in the Schedules and Statements. There may also be business activity that occurred through the Petition Dates that the Debtors are not aware of and therefore is not included in the Schedules and Statements. Additionally, the information provided by the SIPA appointed trustee for each Debtor as of October 31, 2011 may not be complete or accurate. As a result, while the Debtors have exercised best efforts to ensure that the Schedules and Statements are accurate and complete by legal entity based on information that was available and accessible at the time of preparation, in preparing this roll forward of account balances to the Petition Dates, inadvertent or unintentional errors, omissions or inaccuracies may exist.

II. Reservation of Rights.

In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available and accessible at the time of preparation. At the Debtors' requests, professionals employed by the SIPA appointed trustee for MFGI and the appointed administrators for MFGUK provided certain information to the Debtors. The Debtors, however, cannot confirm that the information provided is complete and accurate, although the Debtors have made reasonable efforts to ensure the accuracy and completeness of such financial information. Subsequent information or discovery of additional information may result in material changes in financial and other data contained in the Schedules and Statements and inadvertent or unintentional errors, omissions or inaccuracies may exist. The Schedules and Statements are unaudited and remain subject to further review and potential adjustment. The Debtors and the Chapter 11 Trustee reserve all rights to amend or supplement their Schedules and Statements from time to time as may be necessary or appropriate.

Nothing contained in the Schedules and Statements or these Global Notes shall constitute an admission or a waiver of rights with respect to these Chapter 11 Cases, including, but not limited to, any issues involving substantive consolidation for plan purposes, subordination and/or causes of action arising under the provisions of Chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers. For the avoidance of doubt, listing a claim on Schedule D as "secured," on Schedule E as "priority," on Schedule F as "unsecured priority," or listing a contract or lease on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors or the Chapter 11 Trustee of the legal rights of the claimant, or a waiver of the Debtors' or Chapter 11 Trustee's right to recharacterize or reclassify such claim or contract. Failure to designate a claim on a given

Debtor's Schedules as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors or the Chapter 11 Trustee that such amount is not "disputed," "contingent," or "unliquidated" or that such claim is not subject to objection. The Debtors and Chapter 11 Trustee reserve their respective rights to dispute, or assert offsets, setoffs or defenses to any claim reflected on the Schedules as to the nature, amount, liability, or status or to otherwise subsequently designate any claim as disputed, contingent or unliquidated.

Prior to the Petition Date, the Debtors may have, in the ordinary course of their businesses, setoff, among other things, affiliate receivables and payables, which have not been listed separately in these Schedules and Statements. Additionally, financial institutions, counterparties, or vendors may have setoff receivables and payables with the Debtors, even if it was not in accordance with the respective terms and conditions of the parties' agreements. This has not been reflected in the Schedules and Statements. The Debtors and the Chapter 11 Trustee reserve all rights to challenge any setoffs and/or recoupment rights that may be asserted.

III. "As of" Information Date.

Unless otherwise indicated, all amounts listed in the Schedules and Statements are as of the close of business on the dates listed below for each Debtor:

Debtor	Case Number	Date Filed:
MF Global Holdings Ltd.	11-15059	10/31/11
MF Global Finance USA Inc.	11-15058	10/31/11
MF Global Capital LLC	11-15808	12/19/11
MF Global Market Services LLC	11-15809	12/19/11
MF Global FX Clear LLC	11-15810	12/19/11
MF Global Holdings USA Inc.	12-10863	03/02/12

Pursuant to certain orders of the Bankruptcy Court (collectively, the "Court Orders"), the Debtors or the Chapter 11 Trustee were authorized to, and did, conduct sales of certain of their assets, and paid certain outstanding pre-petition employee wages and expense reimbursements at and following the Petition Dates. In addition, pursuant to certain Court Orders, certain outstanding pre-petition claims against the Debtors may have been paid by non-Debtor MFG entities following the Petition Dates. Notwithstanding the foregoing, the Schedules and Statements reflect the Debtors' assets and liabilities as the Debtors believe they existed as of the Petition Dates. Certain Bankruptcy Court Orders preserve the rights of parties in interest to dispute any amounts required to be paid to satisfy pre-petition claims. Nothing herein shall be deemed to alter the rights of any party in interest to contest a payment made pursuant to a Court Order that preserves such right to contest.

IV. Basis of Presentation.

For purposes of filing reports with the Securities and Exchange Commission, MFG has historically prepared consolidated financial statements, which were audited annually and included all of the Debtors

as well as the non-Debtor MFG entities. The Schedules and Statements are unaudited. Unlike the consolidated financial statements, the Schedules and Statements generally reflect the assets and liabilities of each Debtor on a non-consolidated basis except for certain types of assets or liabilities, such as tax accounts and related receivables and payables to tax authorities. Accordingly, the amounts listed in the Schedules and Statements will likely differ, at times materially, from the consolidated financial reports prepared historically by the Debtors for public reporting purposes or otherwise.

With regard to tax accounts, MFG has historically prepared its tax calculations by considering all of its Debtor and non-Debtor MFG entities domiciled in the U.S. and Bermuda, as a consolidated unit, taking into account both applicable tax laws and accounting principles generally accepted in the United States ("US GAAP"). The Debtors have historically shown their current and deferred tax assets and liabilities on a consolidated basis and consistent with the principles of US GAAP. Generally, these schedules are prepared on a stand-alone basis. However, in certain instances, the effects of tax laws, including those relating to consolidation and income recognition, are incorporated in these Statements and Schedules. Moreover, financial data for certain non-Debtor MFG entities was not readily available as of the filing date. Therefore, certain assumptions and estimates are incorporated based on the best available data and reasonable expectations of financial performance. In addition, certain tax balances and information may be included in the Schedules and Statements on a non-consolidated or consolidated U.S. basis.

Although the Schedules and Statements may, at times, incorporate information prepared in accordance with US GAAP, the Schedules and Statements neither purport to represent nor reconcile financial statements otherwise prepared and/or distributed by the Debtors in accordance with US GAAP or otherwise. The reflection in the Schedules and Statements of assets greater than liabilities is not an admission that a Debtor was solvent at the Petition Date or at any time prior to the Petition Date. Likewise, the reflection in the Schedules and Statements of liabilities greater than assets is not an admission that the Debtors were insolvent at their respective Petition Dates or any time prior to the Petition Date.

V. General Assumptions.

For purposes of filing reports with the Securities and Exchange Commission, MFG has historically prepared consolidated financial statements under US GAAP, however, due to limited access to certain accounting personnel and a portion of their books and records, the Debtors have made estimates and assumptions in preparing the Schedules and Statements. Significant assumptions made are listed below.

(1) **Current Value — Net Book Value.** The Debtors do not have current market valuations of all of their assets. Accordingly, net book values as of the Petition Date are reflected in the Schedules and Statements, unless otherwise indicated. Exceptions to this include certain other assets, such as investments in subsidiaries and other intangible assets, which are listed at undetermined amounts. Amounts ultimately realized may materially vary from net book value (or if a value other than net book value was used, such other ascribed value). Accordingly, the Debtors and the Chapter 11 Trustee reserve their rights to amend or adjust the value of each asset set forth in the Schedules and Statements. In addition, the amounts shown for total assets and liabilities exclude items identified as "unknown" or "undetermined" and include items identified as "contingent" or "unliquidated." Therefore, total assets and liabilities of a Debtor may differ materially from those stated in the Schedules and Statements of such Debtor.

(2) **Excluded Assets and Liabilities.**

(i) In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records available and accessible at the time of preparation. The last

close of the Debtors' books in the normal course of business was performed primarily by the accounting function located in Chicago, as of September 30, 2011. In order to prepare the books and records of each of the Debtors as of the respective Petition Dates, the Debtors requested certain information from the SIPA appointed trustee such as a trial balance, along with supporting schedules and reconciliations, for each Debtor as of October 31, 2011. The Debtors used the October 31, 2011 information provided by the SIPA appointed trustee to roll forward account balances for each Debtor to the respective Petition Dates, considering known business activity and transactions occurring from November 1, 2011 through the respective Petition Date, as appropriate. In doing so, each Debtor was required to make certain estimates and assumptions, which are also reflected in the information contained in the Schedules and Statements. There may also be business activity that occurred through the Petition Dates that the Debtors are not aware of and are therefore not included in the Schedules and Statements. Additionally, the information provided by the SIPA appointed trustee for each Debtor as of October 31, 2011 may not be complete or accurate. As a result, while the Debtors have exercised best efforts to ensure that the Schedules and Statements are accurate and complete by legal entity based on information that was available and accessible at the time of preparation, certain assets and liabilities may be inadvertently or unintentionally excluded from the Schedules and Statements or inaccuracies may exist.

(ii) The Schedules and Statements do not include general accruals or assets with a net realizable value of zero. Certain amounts may be reflected in the Debtors' books and records as required by US GAAP, such as accruals for general estimates of liabilities, including accounts payable to vendors, accrued and/or deferred taxes and accrued wage and/or employee benefit related obligations, however, these do not represent specific claims as of the Petition Date. Currently, the Debtors do not have full access to all of their documents and contracts because certain documents are held in repositories controlled by non-Debtor MFG entities, and as a result, cannot confirm they have a complete listing of contractual obligations. Therefore, information presented in the Schedules and Statements may have been calculated based on invoices received, estimated, or included on a cash basis, as paid. Given these factors, as well as certain estimates and assumptions made, inadvertent or unintentional errors, omissions or inaccuracies may exist.

(iii) Certain information was intentionally excluded from the Schedules and Statements. As noted above, certain liabilities are expected to be paid or have been paid pursuant to Bankruptcy Court orders (e.g., accrued salaries and employee benefit accruals), and such amounts have been excluded from the Schedules and Statements. Other immaterial assets may also have been excluded.

(3) **Foreign Currency.** The functional currency of each of the Debtors is U.S. dollars. To the extent the Debtors hold balances in a currency other than U.S. dollars, balances have been remeasured to U.S. dollars as of October 31, 2011. Unless otherwise indicated, all amounts are reflected in U.S. dollars.

(4) **Confidentiality.** Residential addresses of current and former employees of the Debtors as well as the directors of MFG and MF Global Holdings USA Inc. and the managers of the other Debtors are generally not included in the Schedules and Statements. Notwithstanding the foregoing, the Debtors will mail any required notices or other documents to the address in their books and records for such individuals.

(5) **Derivatives and Other Contractual Agreements.** The Debtors have attempted to list on Schedule G all of the derivative contracts that they were party to as of the Petition Date. The Debtors do not have full access to all of their documents and contracts because these are held in document repositories controlled by non-Debtor MFG entities. Additionally, the Debtors do not have full access to personnel familiar with this information because they are employed by non-Debtor MFG entities or had their employment terminated by non-Debtor MFG entities after October 31, 2011. As a result, currently the Debtors do not have a complete listing of their contractual agreements. Moreover, a large number of the contracts listed on Schedule G may have been terminated before or subsequent to the Petition Date. Finally, assets and liabilities that may result, or may have resulted, from the termination of derivative contracts are not included on the Debtors' Schedules B, D, or F, as may be applicable. Potential additional assets and/or liabilities associated with the Debtors' derivative contracts will not be disclosed until the Debtors have completed their analysis of their books and records and the numerous derivative transactions.

(6) **Affiliate Claims.** Claims among the Debtors and the non-Debtor MFG entities, as reflected in the balance sheet accounts of the applicable Debtor (each an "Affiliate Receivable" or "Affiliate Payable" and, collectively, the "Affiliate Claims"), are reported on Schedules B and F, as applicable. The Affiliate Claims are comprised primarily of the following components: trading activity with affiliates (buying and selling securities, derivatives, foreign exchange, and commodities among affiliates), clearing activity with affiliates (in many cases, the Debtors used MFGI to clear trades), allocation of operating expenses including interest charges and financings (notes payable/receivable, repurchase agreements/reverse repurchase agreements, stock or bonds borrowed/loaned), as well as intercompany loans and the transfer of cash. The amounts included in Schedule B as Affiliate Receivables pertaining to MFGI include both customer claims as defined under applicable laws and regulations and general unsecured claims, each as reflected in the Debtors' books and records.

(7) **Setoffs.** Prior to the Petition Date, and in the ordinary course of their businesses, the Debtors incurred a large number of setoffs in connection with, among other things, intercompany, derivative and counterparty/supplier transactions. Unless otherwise stated, the Debtors have not intentionally offset amounts listed on Schedules B, D or F and therefore the balances listed could be gross or net. Some amounts listed may have been affected by setoffs taken of which the Debtors are not yet aware. Additionally, financial institutions, counterparties or vendors may have setoff receivables and payables with the Debtors, even if it was not in accordance with the respective terms and conditions of the parties' agreements. The Debtors and the Chapter 11 Trustee reserve all rights to challenge any setoff and/or recoupment rights which may be asserted.

(8) **Undetermined Amounts.** The description of an amount as "unknown," "unliquidated," or "undetermined" is not intended to reflect upon the materiality of such amount.

(9) **Pledged Assets.** A significant amount of the assets listed on the Debtors' Schedule B have been pledged as collateral by the Debtors and are outside of the Debtors' control.

(10) **Guarantees.** Contractual guarantees issued by a Debtor have been listed on that Debtor's Schedule G. Claims of contract counterparties arising under these guarantees have been listed on the Debtor's Schedule F as contingent liabilities. The Debtors do not have full access to all of their documents and contracts, because a portion of these are held in document repositories controlled by non-Debtor MFG entities, and as a result, the Debtors cannot confirm they have a complete list of guarantees.

(11) **Taxes.** MFG has historically prepared its tax calculations by considering all of its Debtors as well as its non-Debtor MFG entities domiciled in the U.S. and Bermuda, as a consolidated unit, taking into account both applicable tax laws and US GAAP accounting principles. Unlike the consolidated

financial statements, the Schedules and Statements generally reflect the assets and liabilities of each Debtor on a non-consolidated basis from an accounting perspective while the Debtors have nonetheless given effect, where appropriate, to applicable tax laws and regulations relating to, among other items, consolidation and certain income recognition regimes applicable to U.S.-owned foreign subsidiaries. As such, certain tax balances and information may be included in the Schedules and Statements on a non-consolidated or consolidated U.S. basis.

(12) **Allocated Expenses.** After October, 31, 2011, certain costs were borne by MF Global Holdings USA Inc. which benefited all Debtors. Additionally, some Debtors made constructive disbursements on behalf of another Debtor. These costs and disbursements relate primarily to payroll and employee benefits, human resource administration, daily cash management, bankruptcy reporting and filings, bookkeeping, facilities, and technology support. The Debtors' accounts include charges for these costs as applicable. Expenses have been allocated based on a formula considering headcount and the extent of services provided to support each Debtor.

(13) **Debt.** Borrowings to and from third parties have been presented at face value, as of the Petition Date. Unamortized debt issuance costs or other accounting conventions typically required under US GAAP for convertible debt instruments have been removed to reflect the face value of the borrowings in the Schedules and Statements.

VI. Specific Schedules of Assets and Liabilities Disclosures

(1) **Schedule B(9): Insurance Policies.** In response to Schedule B(9), the cash surrender value for the insurance policies have been included as "undetermined." Certain Debtors who do not list any interest in insurance policies in response to Schedule B(9) may hold an interest in policies of a Debtor or non-Debtor MFG entity.

(2) **Schedule B(21): Other Contingent and Unliquidated claims.** In response to Schedule B(21), claims that have been asserted by the Debtors against their various liability insurance policies are excluded. Additionally, the Debtors have asserted and will continue to assert various claims against non-Debtor MFG entities involved in foreign insolvency proceedings and MFGI. These are subject to amendment and further reconciliation and may not be reflective of the amounts listed on the Debtors' books and records as of the Petition Date. Unless otherwise indicated, to the extent such claims include undetermined or unliquidated amounts, such amounts have not been included in the Debtors' Schedules.

(3) **Schedule E: Creditors Holding Unsecured Priority Claims.** Schedule E does not include certain other employee obligations that may be owed or may have been satisfied by a non-Debtor MFG entity. Schedule E does not include obligations related to stock compensation awards.

(4) **Schedule F: Creditors Holding Unsecured Non-Priority Claims.**

(i) The Debtors currently have limited access to a portion of their books and records and information required to fully analyze and describe accounts payable. The Debtors also may not have received all of their invoices from third parties, because these are primarily received by the accounting function located in Chicago, which is under the control of the SIPA appointed trustee. As a result, information presented in the Schedules and Statements may have been (a) based on invoices received, (b) based upon estimates of unbilled goods and services, or (c) included on a cash basis, as paid. Given these factors, as well as certain estimates and assumptions made, inadvertent or unintentional errors, omissions or inaccuracies may exist.

(ii.) Schedule F does not include certain deferred charges or general accounting reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Petition Date.

(iii.) Many of the claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. Although reasonable efforts have been made to identify the date of incurrence of each claim, determination of each date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive. Therefore, the Debtors do not list a date for each claim listed on Schedule F.

(iv.) Schedule F contains information regarding potential and pending litigation involving the Debtors. To the extent litigation involving a particular Debtor has been identified, such information is contained in the Schedules for that Debtor. Although the Debtors believe that certain counterparties to litigation may have named the incorrect Debtor to the lawsuit, the litigation is included on the Schedule for the Debtor that was named in the lawsuit. Scheduling the litigation against a particular Debtor is not, and shall not be, construed as an admission that the counterparty has a claim against any of the Debtors. The Debtors expressly incorporate by reference into Schedule F all parties to pending and potential litigation listed in the Debtors' Schedules as "contingent," "unliquidated" and "disputed" claims to the extent not already listed on Schedule F. Schedule F does not include potential, pending or closed litigation involving foreign non-Debtor MFG entities.

(v.) The dollar amounts listed may be exclusive of contingent and unliquidated amounts. All parties to executory contracts, including those listed on Schedule G, are holders of "contingent" and "unliquidated" unsecured claims arising from obligations under those executory contracts, rejection damages in the event that such executory contract is rejected, and/or Bankruptcy Court orders for vendors or other parties marked as "contingent." Not all such claims are duplicated on Schedule F.

(vi.) If a claim is "contingent," "unliquidated" or "disputed", such designation is noted in the attachments to Schedule F.

(vii.) Schedule F does not include obligations related to stock compensation awards.

(5) **Schedule G: Executory Contracts.**

(i.) Because the Debtors do not have direct access to many former employees and certain document repositories, inadvertent or unintentional errors, omissions or over-inclusion may have occurred in preparing Schedule G. Additionally, it is possible that some of the contracts or agreements listed on Schedule G have expired or otherwise terminated pursuant to their terms either prior to or after the Petition Date. The Debtors and the Chapter 11 Trustee reserve all of their rights to dispute the validity, status or enforceability of any contract or other agreement set forth in Schedule G that may have expired or may have been modified, amended and supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters and other documents, instruments and agreements which may not be listed therein. The presence of a contract or agreement on Schedule G does not constitute an admission by the Debtors

or the Chapter 11 Trustee that such contract or agreement is an executory contract or unexpired lease.

(ii.) Some of the contracts listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights that are embedded in the Debtors' agreements. Such rights, powers, duties, and obligations are generally not set forth on Schedule G. To the best of the Debtors' knowledge, executory agreements that are oral in nature have not been scheduled. Outstanding purchase orders have also been excluded from Schedule G.

(iii.) An individual Debtor may have entered into contracts with third parties for the benefit of other Debtors. For the purposes of Schedule G, contracts have been listed only where that Debtor is an actual party to the contract. The omission of any contract from Schedule G to which a Debtor is an intended beneficiary shall not constitute a waiver of any rights the Debtor may have in that contract, including the right to enforce such contract or the right to recover damages in the event that there is a breach of such contract. Additionally, omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease.

(iv.) The Debtors and the Chapter 11 Trustee reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge characterization or the structure of any transaction, or any document or instrument (including, without limitation, any intercompany agreement) related to a creditor's claim.

VII. Specific Statements of Financial Affairs Disclosures.

(1) **Question 3(b): Payments to Any Creditor Within 90 Days.** In the Debtors' responses to Statement question 3(b), the Debtors have listed all known payments to creditors that were made from the Debtors' bank accounts during the 90 days prior to their respective Petition Dates, based on the date payment cleared the bank. The responses exclude (a) payments to employees, (b) payments that may have been made by a non-Debtor on behalf of the Debtor, and (c) payments made by another Debtor or non-Debtor MFG entity on behalf of the filing Debtor. In addition, an individual Debtor's Schedules and Statements may include payments made by the Debtor for or on behalf of another Debtor or non-Debtor MFG entity.

(2) **Question 3(c) & 23: Payments to Insiders Within One Year.**

(i.) Statement questions 3(c) and 23 request information regarding payments to "insiders." In connection with these questions, the Debtors have listed the members of their respective board of directors or the managers of their respective limited liability companies, employees who served on the executive committee and employees who on the Petition Dates or during the one year period preceding the Petition Dates held any of the following titles: Chief Executive Officer, Chairman, Chief Operating Officer, Chief Financial Officer, Chief Accounting Officer, General Counsel, Chief Risk Officer, Chief Communications Officer, Chief Compliance Officer, Privacy Compliance Officer, AML

Compliance Officer, Chief Information Officer, President, Regional Chief Executive Officer, Head of Tax, Head of Human Resources, Treasurer, Assistant Treasurer, Privacy Compliance Officer, Controller or Global Business Head. The individuals listed as "insiders" have been included for informational purposes only and the listing of such individuals is not intended to be, and should not be construed as, a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right, or defense and all such rights, claims and defenses are hereby expressly reserved. Further, the Debtors do not take any position with respect to (a) such person's influence over the control of the Debtors, (b) the management responsibilities or functions of such individual, (c) the decision-making or corporate authority of such individual, or (d) whether such individual could successfully argue that he or she is not an "insider" under applicable law including, without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose.

(ii.) In the ordinary course of MFG's businesses, officers of one Debtor may have been employed and paid by another Debtor or a non-Debtor MFG entity. For ease of disclosure, payments listed by one Debtor reflect all payments to that individual by all Debtor entities.

(iii.) In the ordinary course of businesses, MFG assigned certain non-MFG employees global function responsibilities. For ease of disclosure, these individuals have been included in MFG's response to Statement questions 3(c), 21, 22 and 23.

(iv.) Payments are listed to the extent that the person was an "insider" during the one year period preceding the respective Petition Date. For ease of disclosure, payments listed refer to the one year period from October 31, 2010 to October 31, 2011, despite the different Petition Dates for the various Debtors.

(v.) All amounts listed represent gross amounts paid and are not reduced for tax or other withholdings.

(vi.) Amounts listed as "AP Payment" generally relate to the reimbursement of business related expenses incurred pursuant to the Debtors' travel and entertainment policy. Payments that the Debtors made directly to the issuer of the corporate credit card on behalf of the Debtors' employees are not included in the responses to Statement questions 3(c) and 23.

(vii.) Amounts listed as "Restricted Stock Award" and "Restricted Stock Unit Award" reflect the value of the stock awarded as of the grant date, assuming that all vesting conditions have been satisfied. The Restricted Stock Awards granted to directors vest in equal quarterly amounts on the last day of each fiscal quarter of service following the grant date, provided that the recipient remained a director of MFG on the vesting date. The Restricted Stock Unit Awards granted to employees typically vest in three equal annual installments beginning on the first anniversary of the grant date, provided that the employee remained an employee on the vesting date.

(viii.) The value listed for stock options is estimated based on the date of the grant and certain assumptions, using a Black Scholes option valuation model.

(ix.) The Debtors' responses to Statement questions 3(c) and 23 are based on the issuance date. Checks issued prior to the one year period that might have cleared during the one year period are not reflected.

(3) **Question 4(a).** In connection with the Debtors' response to Statement question 4(a), the Debtors have made reasonable and good faith efforts to include a complete list of all legal and administrative proceedings to which they were a party within one year prior to the Petition Date. The list only includes filed litigation and arbitrations. Threatened proceedings, either verbal or written, are not included. To the extent the Debtors become aware that they have inadvertently or unintentionally omitted any such proceedings, they will amend their Statements.

(4) **Question 7.** The Debtors' response to Statement question 7 includes all client gifts and charitable donations compiled using information available and accessible from journal entries posted in the Debtors' books and records. Detailed information such as payee is not available for all entries. Accordingly, a description has been added designating whether the amount listed in the Schedule is a client gift or charitable donation.

(5) **Question 8.** The Debtors' responses to Statement question 8 do not include financial losses or defense costs that may be covered by various insurance policies.

(6) **Question 11.** In the ordinary course of their businesses, the Debtors maintained extensive financial instrument positions, which are too voluminous to list. Therefore, the Debtors' responses to Statement question 11 only include closed bank accounts.

(7) **Question 12.** Based upon the information currently available to the Debtors, they are not aware of any safe deposit boxes held in their names, and therefore have not included any in their response to Statement question 12.

(8) **Question 19(b), 19(c) and 19(d).**

(i.) The Debtors' accounting function, including day-to-day maintenance of the Debtors' books and records, was primarily fulfilled by an accounting function located in Chicago and employed by a non-Debtor MFG entity, MFGI. This accounting function located in Chicago kept and supervised the maintenance of the books and records during the two years prior to the Petition Date. As of October 31, 2011, the SIPA appointed trustee maintains control of the accounting function located in Chicago, and currently has possession of the majority of the Debtors' books and records.

(ii.) Historically, MFG was audited on a global, consolidated basis and certain MFG subsidiaries were audited on a separate legal entity basis as required by local regulations. As a result, certain Debtors were not separately audited, but were included as part of the global, consolidated MFG audit. Separate audits were conducted for MF Global Capital LLC, MF Global Market Services LLC, and MF Global FX Clear LLC. The Debtors did not track or maintain a list of parties in interest to whom such audited financial statements have been provided.

(iii.) MFG is a public company whose common stock is registered with the Securities and Exchange Commission. As such, consolidated financial statements are available to the

public. The Debtors did not track or maintain a list of parties in interest to whom financial statements have been provided.

(9) **Question 20.** Due to the nature of their operations, the Debtors did not hold physical inventory. Therefore, none has been listed in their responses to Statement question 20.

(10) **Question 25.** MF Global Holdings USA Inc. (formerly Man Group USA Inc.) operated a defined benefit plan for the benefit of certain of its U.S. based employees. The plan was frozen on August 31, 2006 and was terminated by December 31, 2006. MF Global Holdings USA Inc. also sponsored a Supplemental Executive Retirement Plan for certain U.S. employees, which was frozen on August 31, 2006 and terminated by March 31, 2007. In their responses to Question 25, the Debtors have listed both plans, because their former employees could have been participants in one or both of these plans.

B7 (Official Form 7) (04/10)

United States Bankruptcy Court
Southern District of New York

In re **MF Global Holdings USA Inc.** Debtor(s)

Case No. **12-10863 (MG)**
Chapter **11**

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None ☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
$6,354,620.29	**04/01/11 to 03/02/12 - Gross Revenue**
$16,194,825.87	**04/01/10 to 03/31/11 - Gross Revenue**
$8,034,416.23	**04/01/09 to 03/31/10 - Gross Revenue**

2. Income other than from employment or operation of business

None ■

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE

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3. Payments to creditors

None ■ ***Complete a. or b., as appropriate, and c.***

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING

None ☐ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
See Attachment 3b			

None ☐ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
See response to question 23.			

4. Suits and administrative proceedings, executions, garnishments and attachments

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
James McHugh vs. MF Global Holdings USA Inc. Case No. 12 CIV 0284	**Employee Claim**	**US District Court Southern District of New York**	**Pending**
Joseph Scellato vs. MF Global Inc. and MF Global Holdings USA Inc. Case No. 11-02667	**Employee Claim**	**Financial Industry Regulatory (FINRA) of New York**	**Closed**
Michael Riffice vs. MF Global Holdings USA, Inc. Case No. 11 CV 671	**Employee Claim**	**US District Court Southern District of New York**	**Pending**
Todd Thielmann et al. vs. MF Global Holdings Ltd, MF Global Holdings USA Inc., MF Global Finance USA, Inc, MF Global Inc. et al. Adv. Proc. No. 11-02880 (MG)	**Employee Claim for WARN benefits**	**US Bankruptcy Court Southern District of New York**	**Pending**

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

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None ■ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY

5. Repossessions, foreclosures and returns

None ■ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY

6. Assignments and receiverships

None ■ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT

None ■ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY

7. Gifts

None ☐ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than $200 in value per individual family member and charitable contributions aggregating less than $100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
See Attachment 7			

8. Losses

None ■ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS

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9. Payments related to debt counseling or bankruptcy

None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
See the response to question 9 in the Statement of Financial Affairs of MF Global Holdings Ltd.		

10. Other transfers

None ■ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED

None ■ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY

11. Closed financial accounts

None ■ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING

12. Safe deposit boxes

None ■ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY

13. Setoffs

None ■ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF

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14. Property held for another person

None ☐ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
See Attachment 14		

15. Prior address of debtor

None ☐ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
142 West 57th Street, 10th Floor New York, NY 10019	**MF Global Holdings USA Inc.**	**April 2012 to Present**
1350 Ave of Americas, 2nd Floor New York, NY 10019	**MF Global Holdings USA Inc.**	**December 2011 to April 2012**
55 East 52nd Street, 39th Floor New York, NY 10022	**MF Global Holdings USA Inc.**	**April 2010 to November 2011**
717 Fifth Ave., 9th Floor New York, NY 10022	**MF Global Holdings USA Inc.**	**October 2002 to November 2011**

16. Spouses and Former Spouses

None ■ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None ■ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

None ■ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

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None ■ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION

18 . Nature, location and name of business

None ☐ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
See Attachment 18a				

None ■ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
MacDonald, J. Randy **717 Fifth Ave, 9th Floor** **New York, NY 10022**	**03/03/10 to 03/31/11**
Serwinski, Christine **440 South LaSalle, 24th Floor** **Chicago, IL 60605**	**03/03/10 to 02/15/12**
Steenkamp, Henri **717 Fifth Ave, 9th Floor** **New York, NY 10022**	**04/01/11 to 03/02/12**

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None ☐ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
See Global Notes		

None ☐ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
MF Global Inc.	**1 Liberty Plaza, 165 Broadway New York, NY 10006**
MF Global UK Limited	**5 Churchill Place Canary Wharf London UK E14 5HU**

None ☐ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS	DATE ISSUED
See Attachment 19d	

20. Inventories

None ■ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)

None ■ b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS

21 . Current Partners, Officers, Directors and Shareholders

None ■ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST

None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
See Attachment 21b		

22 . Former partners, officers, directors and shareholders

None ■ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL

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None ☐ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
Mahajan, Vinay	**Treasurer**	**02/15/12**
O'Brien, Edith	**Assistant Treasurer**	**11/22/11**
O'Reilly, Philip	**Head of Tax**	**03/01/12**
Serwinski, Christine	**Chief Financial Officer**	**11/22/11**
Stockman, Michael	**Chief Risk Officer**	**11/14/11**

23 . Withdrawals from a partnership or distributions by a corporation

None ☐ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
See Attachment 23		

24. Tax Consolidation Group.

None ☐ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
MF Global Holdings Ltd. **From 04/01/11 to Present**	**98-0551260**
MF Global Holdings USA Inc. **From 10/31/05 to 03/31/11**	**13-1962847**

25. Pension Funds.

None ☐ If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
Man Group USA Inc. Retirement Income Plan **(Terminated 12/31/06)**	**13-1962847**
Supplemental Executive Retirement Plan **(Terminated 03/31/07)**	

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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date **May 30, 2012**

Signature **/s/ Henri J. Steenkamp**
Henri J. Steenkamp
Chief Financial Officer of MF Global Holdings Ltd.

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

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Case No.: 12-10863 (MG)

MF GLOBAL HOLDINGS USA INC.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 3b
(3b) Payments to Creditors within 90 days

Note: For "Amount Still Owing" as of the petition date, please refer to Schedules D, E and F of the Debtor's Bankruptcy Schedules.

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	TRANSACTION REFERENCE
AMERICAN EXPRESS P. O. BOX 2855 NEW YORK NY 10116-2855 USA			
	03/02/12	$230,000.00	20120302B6B7261F000696
CERIDIAN[1] 17390 BROOKHURST ST. FOUNTAIN VALLEY CA 92708 USA			
	12/13/11	$966,620.70	0032100347HP
	12/14/11	$2,101.76	1214B1QGC01C003590
	12/14/11	$531,230.75	1214B1QGC01C003589
	12/14/11	$899.17	21000021340518
	12/28/11	$947,718.96	0043400362HP
	12/29/11	$37,314.09	20111229B6B7261F000586
	12/29/11	$1,597.77	1229B1QGC03C
	12/29/11	$485,442.26	1229B1QGC02C
	01/10/12	$212.05	0496809010Fg
	01/10/12	$981.30	0496909010Fg
	01/11/12	$157,848.90	0044800011Hp
	01/11/12	$692,786.83	0045400011Hp
	01/12/12	$134,636.58	0563509012Fg
	01/12/12	$519,994.94	0563909012Fg
	01/12/12	$916.50	0120423096Tc
	01/13/12	$157,848.90	0134523248Tc
	01/13/12	$692,786.83	0134523250Tc
	01/18/12	$8,792.66	20120118B6B7261F000151
	01/27/12	$916.50	0273733512Tc
	01/27/12	$114,400.26	0713709027Fg
	01/27/12	$452,872.31	0714109027Fg
	01/30/12	$152,141.38	0308759138Tc
	01/30/12	$668,388.64	0308759140Tc
	02/09/12	$10.00	20120209B6B7261F000625
	02/09/12	$10.00	20120209B6B7261F000711
	02/09/12	$10.00	20120209B6B7261F000072
	02/14/12	$322,050.06	20120214B6B7261F000036
	02/14/12	$126,215.50	20120214B6B7261F000253
	02/14/12	$88,000.44	20120214B6B7261F000407
	02/21/12	$636.14	20120221B6B7261F000714
	02/23/12	$10,044.26	20120223B6B7261F000342
	02/28/12	$229,645.81	20120228B6B7261F000118

Case No.: 12-10863 (MG)

MF GLOBAL HOLDINGS USA INC.

STATEMENT OF FINANCIAL AFFAIRS

ATTACHMENT 3b

(3b) Payments to Creditors within 90 days

Note: For "Amount Still Owing" as of the petition date, please refer to Schedules D, E and F of the Debtor's Bankruptcy Schedules.

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	TRANSACTION REFERENCE
CERIDIAN[1] 17390 BROOKHURST ST. FOUNTAIN VALLEY CA 92708 USA			
	02/28/12	$470.00	6934878
		$7,505,542.25	
DCH ADVISORS 11 KNICKERBOCKER DRIVE BELLE MEAD NJ 08502 USA			
	01/18/12	$26,272.70	20120118B6B7261F000155
	02/27/12	$856.64	20120227B6B7261F000259
	03/01/12	$7,135.69	20120301B6B7261F000777
		$34,265.03	
EMPIRE HEALTH CHOICE ASSURANCE P.O. BOX 1407 NEW YORK NY 10008 USA			
	03/01/12	$136,243.51	20120301B6B7261F001041
MERRILL LYNCH RETIREMENT & BENEFIT P.O. BOX 402742 ATLANTA GA 30384-2742 USA			
	12/07/11	$39,304.40	20111207B6B7261F000132
	12/13/11	$30,714.83	20111213B6B7261F000653
	12/30/11	$28,273.68	20111230B6B7261F000280
	01/17/12	$8,843.17	20120117B6B7261F000249
	01/27/12	$8,843.17	20120127B6B7261F000340
	02/15/12	$1,316.54	20120215B6B7261F000412
	02/28/12	$587.23	20120228B6B7261F000315
		$117,883.02	
METROPOLITAN LIFE INSURANCE P.O. BOX 8500-3895 PHILADELPHIA PA 19178-3895 USA			
	12/07/11	$3,838.34	1134100076WA
	12/09/11	$1,657.89	1134200077WA

Case No.: 12-10863 (MG)

MF GLOBAL HOLDINGS USA INC.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 3b
(3b) Payments to Creditors within 90 days

Note: For "Amount Still Owing" as of the petition date, please refer to Schedules D, E and F of the Debtor's Bankruptcy Schedules.

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	TRANSACTION REFERENCE
METROPOLITAN LIFE INSURANCE P.O. BOX 8500-3895 PHILADELPHIA PA 19178-3895 USA			
	01/31/12	$36,553.81	1203200084WA
	03/01/12	$235.20	20120301B6B7261F000734
		$42,285.24	
MF GLOBAL FINANCE USA INC. 717 5TH AVENUE NEW YORK NY 10022 USA			
	01/13/12	$112,665.55	INTERNAL TRANSFER
	01/27/12	$123,179.11	INTERNAL TRANSFER
	02/03/12	$109,684.16	INTERNAL TRANSFER
	02/17/12	$26,632.67	INTERNAL TRANSFER
	02/24/12	$35,034.49	INTERNAL TRANSFER
	03/02/12	$340.07	INTERNAL TRANSFER
		$407,536.05	
MF GLOBAL HOLDINGS LTD 717 5TH AVENUE NEW YORK NY 10022 USA			
	12/06/11	$5,978.75	INTERNAL TRANSFER
	12/07/11	$22,918.20	INTERNAL TRANSFER
	12/07/11	$10,504.27	INTERNAL TRANSFER
	12/09/11	$3,781.25	INTERNAL TRANSFER
	12/13/11	$9,299.89	INTERNAL TRANSFER
	12/29/11	$821.46	INTERNAL TRANSFER
	01/10/12	$55,236.18	INTERNAL TRANSFER
	01/10/12	$11,329.18	INTERNAL TRANSFER
	01/11/12	$6,983.27	INTERNAL TRANSFER
	01/11/12	$1,358.66	INTERNAL TRANSFER
	01/20/12	$5,250.00	INTERNAL TRANSFER
	01/25/12	$2,176.61	INTERNAL TRANSFER
	01/26/12	$18,835.20	INTERNAL TRANSFER
	01/26/12	$23.34	INTERNAL TRANSFER
	02/03/12	$975.00	INTERNAL TRANSFER
	02/10/12	$37,466.61	INTERNAL TRANSFER
	02/14/12	$78.36	INTERNAL TRANSFER
	02/17/12	$4.33	INTERNAL TRANSFER
	02/22/12	$5,008.26	INTERNAL TRANSFER
	02/24/12	$188.38	INTERNAL TRANSFER

Case No.: 12-10863 (MG)

MF GLOBAL HOLDINGS USA INC.

STATEMENT OF FINANCIAL AFFAIRS

ATTACHMENT 3b

(3b) Payments to Creditors within 90 days

Note: For "Amount Still Owing" as of the petition date, please refer to Schedules D, E and F of the Debtor's Bankruptcy Schedules.

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	TRANSACTION REFERENCE
MF GLOBAL HOLDINGS LTD 717 5TH AVENUE NEW YORK NY 10022 USA			
	02/27/12	$132,416.17	INTERNAL TRANSFER
	02/27/12	$683.10	INTERNAL TRANSFER
	02/28/12	$226.25	INTERNAL TRANSFER
	03/01/12	$7,163.83	INTERNAL TRANSFER
		$338,706.55	
NYC OFFICE SUITES 1350 1350 AVENUE OF THE AMERICAS FLOOR 2 NEW YORK NY 10019 USA			
	12/05/11	$98,875.00	20111205B6B7261F000400
	12/30/11	$43,496.28	20111230B6B7261F000271
	01/23/12	$2,347.35	20120123B6B7261F000398
	01/30/12	$42,192.71	20120130B6B7261F000508
	02/13/12	$15,000.00	20120213B6B7261F000208
	02/29/12	$42,594.49	20120229B6B7261F000637
	02/29/12	$220.86	20120229B6B7261F000731
		$244,726.69	
SHERDEL TRANSFER & RELOCATION SERV 247 METROPOLITAN AVENUE BROOKLYN NY 11211 USA			
	12/07/11	$8,100.00	20111207B6B7261F000378
TRUSTEE OF THE DENNIS AND KATHY COOPER FAMILY TRUST[2] C/O DENNIS K. COOPER 1182 TIMBERLINE TERRACE ASHLAND OR 97520			
	01/31/12	$7,200.00	N/A
UNITED HEALTHCARE SERVICES 5901 LINCOLN DRIVE EDINA MN 55436 USA			
	12/05/11	$73,349.47	20111205B6B7261F000391

Case No.: 12-10863 (MG)

MF GLOBAL HOLDINGS USA INC.

STATEMENT OF FINANCIAL AFFAIRS

ATTACHMENT 3b

(3b) Payments to Creditors within 90 days

Note: For "Amount Still Owing" as of the petition date, please refer to Schedules D, E and F of the Debtor's Bankruptcy Schedules.

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	TRANSACTION REFERENCE
UNITED HEALTHCARE SERVICES 5901 LINCOLN DRIVE EDINA MN 55436 USA			
	12/07/11	$421,104.63	20111207B6B7261F000412
	12/09/11	$60,515.01	20111209B6B7261F000684
	12/12/11	$68,965.32	20111212B6B7261F00051
	12/13/11	$56,854.24	20111213B6B7261F000655
	12/15/11	$137,901.04	20111215B6B7261F000592
	12/15/11	$70,951.23	20111215B6B7261F000156
	12/16/11	$34,827.24	20111216B6B7261F000585
	12/19/11	$39,949.11	20111219B6B7261F000193
	12/20/11	$106,335.52	20111220B6B7261F000617
	12/21/11	$37,622.48	20111221B6B7261F000570
	12/22/11	$37,839.43	20111222B6B7261F000293
	12/23/11	$106,000.00	20111223B6B7261F000081
	12/23/11	$53,275.56	20111223B6B7261F000082
	12/27/11	$30,871.17	20111227B6B7261F000205
	12/29/11	$57,778.82	20111229B6B7261F000582
	12/30/11	$77,028.24	20111230B6B7261F000421
	01/03/12	$19,249.42	20120103B6B7261F000423
	01/05/12	$196,506.33	20120105B6B7261F000499
	01/10/12	$87,516.32	20120110B6B7261F000199
	01/12/12	$19,813.79	20120112B6B7261F000103
	01/13/12	$56,080.76	20120113B6B7261F000449
	01/17/12	$56,080.76	20120117B6B7261F000254
	01/18/12	$154,635.02	20120118B6B7261F000345
	01/20/12	$11,050.61	20120120B6B7261F000277
	01/20/12	$8,876.05	20120120B6B7261F000271
	01/23/12	$163,738.62	20120123B6B7261F000124
	01/23/12	$145,273.29	20120123B6B7261F000123
	01/25/12	$35,285.78	20120125B6B7261F000243
	01/27/12	$14,889.40	20120127B6B7261F000315
	01/27/12	$2,784.82	20120127B6B7261F000319
	02/01/12	$64,730.52	20120201B6B7261F000552
	02/03/12	$5,397.62	20120203B6B7261F000533
	02/03/12	$2,498.56	20120203B6B7261F000303
	02/07/12	$16,471.20	20120207B6B7261F000219
	02/10/12	$30,986.07	20120210B6B7261F000257
	02/14/12	$16,628.01	20120214B6B7261F000211
	02/17/12	$9,243.17	20120217B6B7261F000289
	02/17/12	$9,006.22	20120217B6B7261F000292
	02/22/12	$44,446.99	20120222B6B7261F000336
	02/24/12	$7,364.28	20120224B6B7261F000422
	02/24/12	$150.48	20120224B6B7261F000420
	02/28/12	$31,495.66	20120228B6B7261F000320

Case No.: 12-10863 (MG)

MF GLOBAL HOLDINGS USA INC.

STATEMENT OF FINANCIAL AFFAIRS

ATTACHMENT 3b

(3b) Payments to Creditors within 90 days

Note: For "Amount Still Owing" as of the petition date, please refer to Schedules D, E and F of the Debtor's Bankruptcy Schedules.

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	TRANSACTION REFERENCE
UNITED HEALTHCARE SERVICES 5901 LINCOLN DRIVE EDINA MN 55436 USA			
	03/01/12	$71,149.89	20120301B6B7261F000601
	03/01/12	$576.56	20120301B6B7261F000600
		$2,753,094.71	
WILLIS OF NY PREMIUM TRUST ACCOUNT P.O. BOX 4557 NEW YORK NY 10249-4557 USA			
	12/30/11	$6,559.00	20111230B6B7261F000281

[1] THE PAYMENTS LISTED ARE SUBSTANTIALLY COMPRISED OF THE DEBTORS' FUNDING OF PAYROLL AND PAYROLL TAXES.

[2] THIS RELATES TO A SECURITY DEPOSIT, THE RIGHTS OF WHICH WERE TRANSFERRED TO THE LANDLORD.

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 7

(7) Gifts and Charitable Contributions Within One Year

NAME AND ADDRESS OF PERSON OR ORGANIZATION/DESCRIPTION	DATE OF GIFT	VALUE OF GIFT
CLIENT GIFT	03/11/11	$585.00
		$585.00
CLIENT GIFT	03/21/11	$1,902.60
		$1,902.60
CLIENT GIFT	05/18/11	$492.00
		$492.00
CLIENT GIFT	06/22/11	$294.00
		$294.00
CLIENT GIFT	07/26/11	$131.63
		$131.63
FUTURES FOR KIDS	05/31/11	$822.35
36-38 BOTOLPH LANE, 2ND FLOOR	05/31/11	$823.50
LONDON, EC3R 8DE	05/31/11	$822.35
	06/30/11	$1,607.10
		$4,075.30
ROBERT A. TOIGO FOUNDATION	06/24/11	$10,000.00
180 GRAND AVENUE, SUITE 900		$10,000.00
OAKLAND, CA 94612		
ROBIN HOOD FOUNDATION	05/05/11	$30,000.00
826 BROADWAY, 9TH FLOOR	09/30/11	$3,000.00
NEW YORK, NY 10003		$33,000.00

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 14

(14) Property Held for Another Person

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
MF GLOBAL INC 1 LIBERTY PLAZA 165 BROADWAY NEW YORK, NY 10006	$311,312.54	SIGNATURE BANK PRIVATE CLIENT GROUP 721 1C QUAKER RIDGE RD NEW ROCHELLE, NY 10804

SINCE MF GLOBAL HOLDINGS LTD. AND MF GLOBAL FINANCE USA INC.'S BANKRUPTCY FILINGS ON OCTOBER 31, 2011, MF GLOBAL HOLDINGS USA INC. ("HOLDINGS USA") HAS BEEN PROVIDING CERTAIN SHARED ADMINISTRATIVE SERVICES TO MF GLOBAL INC. ("MFGI"). MFGI HAS BEEN PREFUNDING OR REIMBURSING HOLDINGS USA FOR THE COST OF THESE SERVICES BY MAKING DEPOSITS INTO A HOLDINGS USA BANK ACCOUNT ("THE REIMBURSEMENT ACCOUNT") AT SIGNATURE BANK. THESE SEGREGATED FUNDS ARE RESTRICTED AND CONTINUE TO CONSTITUTE PROPERTY OF MFGI'S ESTATE UNLESS AND UNTIL THEY ARE USED ONLY FOR THEIR INTENDED PURPOSES IN ACCORDANCE WITH LETTER AGREEMENTS BETWEEN THE DEBTORS AND MFGI.

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 18a

(18a) Nature, Location and Name of Business Within Six Years

NAME	LAST FOUR DIGITS OF TAXPAYER-I.D. NO.	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
EXCHANGE PLACE HOLDINGS LP		717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	
FARMERS FERTILIZER & MINING COMPANY	8835	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	03/31/99 TO 06/29/07
HEINHOLD ASSET MANAGEMENT INC.	6904	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	08/31/82 TO 03/31/08
MAN INVESTMENT HOLDINGS INC.	9528	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	02/26/99 TO 08/31/06
METROPOLITAN VENTURE PARTNERS (ADVISORS), LP	6997	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	09/22/00 TO 06/29/07
METROPOLITAN VENTURE PARTNERS CORPORATION	8961	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	08/01/00 TO 06/29/07
MF GLOBAL CAPITAL LLC [1]	2825	142 W. 57TH ST. 10TH FLOOR NEW YORK, NY 10019	NEW YORK CORPORATION THAT PROVIDED FOREIGN EXCHANGE, PRIME BROKERAGE, ENERGY AND CREDIT DEFAULT SWAPS BROKERAGE SERVICES.	01/31/00 TO PRESENT
MF GLOBAL FINANCE NORTH AMERICA INC.	9336	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	06/08/07 TO 03/31/10
MF GLOBAL FINANCE USA INC. [2]	4890	142 W. 57TH ST. 10TH FLOOR NEW YORK, NY 10019	NEW YORK CORPORATION THAT PROVIDED FINANCING SERVICES TO AFFILIATED COMPANIES AND THIRD PARTIES.	01/09/96 TO PRESENT

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 18a

(18a) Nature, Location and Name of Business Within Six Years

NAME	LAST FOUR DIGITS OF TAXPAYER-I.D. NO.	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
MF GLOBAL FX CLEAR LLC [3]	3678	142 W. 57TH ST. 10TH FLOOR NEW YORK, NY 10019	NEW YORK CORPORATION THAT PROVIDED FOREIGN EXCHANGE EXECUTION AND CLEARING SERVICES.	12/01/05 TO PRESENT
MF GLOBAL FX LLC	7272	142 W. 57TH ST. 10TH FLOOR NEW YORK, NY 10019	RETAIL FOREIGN EXCHANGE BROKER REGISTERED WITH THE NATIONAL FUTURES ASSOCIATION. THE COMPANY NEVER OPERATED.	01/21/10 TO PRESENT
MF GLOBAL INC [4]	3029	1 LIBERTY PLAZA 165 BROADWAY NEW YORK, NY 10006	REGISTERED BROKER-DEALER AND FUTURES COMMISSION MERCHANT.	06/04/01 TO PRESENT
MF GLOBAL INVESTMENT MANAGEMENT LLC	6673	141 W. 57TH ST. 9TH FLOOR NEW YORK, NY 10018	COMMODITY POOL OPERATOR REGISTERED WITH THE NATIONAL FUTURES ASSOCIATION. CURRENTLY INACTIVE.	12/19/08 TO PRESENT
MF GLOBAL LIQUIDITY MANAGEMENT LLC [5]	9161	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	02/10/06 TO 07/01/08
MF GLOBAL MARKET SERVICES LLC [6]	2193	142 W. 57TH ST. 10TH FLOOR NEW YORK, NY 10019	NEW YORK CORPORATION THAT ENTERED INTO MATCHED PRINCIPAL TRADING OF ENERGY AND AGRICULTURAL PRODUCTS.	05/01/03 TO PRESENT
MF GLOBAL PROPERTIES LLC	9154	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	08/15/11 TO PRESENT
MFG 717 FIFTH AVENUE INC. [7]	2263	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	01/18/79 TO PRESENT

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 18a

(18a) Nature, Location and Name of Business Within Six Years

NAME	LAST FOUR DIGITS OF TAXPAYER-I.D. NO.	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
MFG USA INC. [8]	6837	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	05/16/83 TO 07/15/10
SEABROOK HOLDING INC.	8656	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	03/20/98 TO 06/29/07
US FUTURES EXCHANGE LLC	6875	717 FIFTH AVE. 9TH FLOOR NEW YORK, NY 10022	INACTIVE	10/01/06 TO 12/31/08

[1] FORMERLY KNOWN AS MAN CAPITAL LLC

[2] FORMERLY KNOWN AS MAN GROUP FINANCE INC.

[3] FORMERLY KNOWN AS MAN FX CLEAR LLC

[4] MF GLOBAL INC., FORMERLY KNOWN AS MF GLOBAL SECURITIES INC. (FORMERLY KNOWN AS MAN SECURITIES INC.), IS THE SURVIVING CORPORATION OF A 12/31/2008 MERGER BETWEEN IT AND MF GLOBAL INC. (FORMERLY KNOWN AS MAN FINANCIAL INC.), WHICH WAS FORMED ON 3/31/1996.

[5] FORMERLY KNOWN AS MAN FINANCIAL LIQUIDITY MANAGEMENT LLC

[6] FORMERLY KNOWN AS MANTRAD LLC

[7] FORMERLY KNOWN AS ED&F MAN FINANCE INC.

[8] FORMERLY KNOWN AS MAN INTERNATIONAL INC.

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 19d

(19d) Financial Institutions, Creditors and Other Parties to Whom a Financial Statement Was Issued Within Two Years

NAME AND ADDRESS	DATE ISSUED

PURSUANT TO THE REQUIREMENTS OF THE SECURITIES EXCHANGE ACTS OF 1933 AND 1934, AS AMENDED, MF GLOBAL HOLDINGS LTD. HAS FILED REPORTS WITH THE U.S. SECURITIES AND EXCHANGE COMMISSION (THE "SEC"), INCLUDING THOSE REPORTS ON FORM 8-K, FORM 10-Q, AND FORM 10-K. THESE SEC FILINGS CONTAIN CONSOLIDATED FINANCIAL INFORMATION RELATING TO THE DEBTORS. BECAUSE THE SEC FILINGS ARE OF PUBLIC RECORD, THE DEBTORS DO NOT MAINTAIN RECORDS OF THE PARTIES THAT REQUESTED OR OBTAINED COPIES OF ANY OF THE SEC FILINGS FROM THE SEC OR THE DEBTORS.

IN ADDITION, THE DEBTORS PROVIDE CERTAIN PARTIES, SUCH AS BANKS, AUDITORS, POTENTIAL INVESTORS, VENDORS AND FINANCIAL ADVISORS WITH FINANCIAL STATEMENTS THAT MAY NOT BE PART OF A PUBLIC FILING. THE DEBTORS DO NOT MAINTAIN COMPLETE LISTS TO TRACK SUCH DISCLOSURES. AS SUCH, THE DEBTORS HAVE NOT PROVIDED LISTS OF THESE PARTIES IN RESPONSE TO THIS QUESTION.

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 21b

(21b) Current Partners, Officers, Directors, and Shareholders

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
ABELOW, BRADLEY 1350 AVENUE OF THE AMERICAS, 2ND FLOOR NEW YORK, NY 10019	DIRECTOR AND CHIEF OPERATING OFFICER	N/A
CONNOLLY, THOMAS 1 LIBERTY PLAZA 165 BROADWAY NEW YORK, NY 10006	DIRECTOR (UNTIL 11/11/11) AND HEAD OF HUMAN RESOURCES	N/A
FERBER, LAURIE 1350 AVENUE OF THE AMERICAS, 2ND FLOOR NEW YORK, NY 10019	DIRECTOR AND OFFICER	N/A
MF GLOBAL HOLDINGS LTD. 1350 AVENUE OF THE AMERICAS, 2ND FLOOR NEW YORK, NY 10019	SHAREHOLDER	100% COMMON STOCK
STEENKAMP, HENRI 1350 AVENUE OF THE AMERICAS, 2ND FLOOR NEW YORK, NY 10019	DIRECTOR AND OFFICER (FROM 11/11/11)	N/A

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 23

(23) Withdrawals/Distributions to Insiders

NAME AND ADDRESS OF RECIPIENT	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF PAYMENTS	PURPOSE OF PAYMENT	AMOUNT PAID
ABELOW, BRADLEY[1]	DIRECTOR AND CHIEF OPERATING OFFICER			
CONNOLLY, THOMAS[1]	DIRECTOR (UNTIL 11/11/11) AND HEAD OF HUMAN RESOURCES			
FERBER, LAURIE[1]	DIRECTOR AND OFFICER			
MAHAJAN, VINAY[1]	TREASURER (UNITL 02/15/12)			
O'BRIEN, EDITH	ASSISTANT TREASURER (UNITL 11/22/11)	11/15/10	SALARY	$5,260.42
		11/30/10	SALARY	$5,260.42
		12/15/10	SALARY	$5,260.42
		12/30/10	SALARY	$5,260.42
		01/14/11	SALARY	$5,260.42
		01/28/11	SALARY	$5,260.42
		02/15/11	SALARY	$5,260.42
		02/28/11	SALARY	$5,260.42
		03/15/11	SALARY	$5,260.42
		03/30/11	SALARY	$5,260.42
		04/15/11	SALARY	$5,260.42
		04/29/11	SALARY	$5,260.42
		05/13/11	SALARY	$5,260.42
		05/27/11	SALARY	$5,260.42
		05/27/11	BONUS	$55,000.00
		06/15/11	SALARY	$6,302.08
		06/30/11	SALARY	$6,302.08
		07/15/11	SALARY	$6,302.08
		07/29/11	SALARY	$6,302.08
		08/15/11	SALARY	$6,302.08
		08/30/11	SALARY	$6,302.08
		09/15/11	SALARY	$6,302.08
		09/30/11	SALARY	$6,302.08
		10/14/11	SALARY	$6,302.08
		10/28/11	SALARY	$6,302.08
				$191,666.68
O'REILLY, PHILIP[1]	HEAD OF TAX (UNITL 03/01/12)			
SERWINSKI, CHRISTINE	CHIEF FINANCIAL OFFICER (UNITL 11/22/11)	11/04/10	AP PAYMENT	$10,366.60
		11/12/10	AP PAYMENT	$421.12
		11/15/10	SALARY	$16,666.67

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 23

(23) Withdrawals/Distributions to Insiders

NAME AND ADDRESS OF RECIPIENT	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF PAYMENTS	PURPOSE OF PAYMENT	AMOUNT PAID
SERWINSKI, CHRISTINE	CHIEF FINANCIAL OFFICER	11/30/10	SALARY	$16,666.67
	(UNITL 11/22/11)	12/15/10	SALARY	$16,666.67
		12/17/10	AP PAYMENT	$1,212.19
		12/28/10	AP PAYMENT	$4,669.68
		12/30/10	SALARY	$16,666.67
		01/12/11	AP PAYMENT	$140.16
		01/14/11	SALARY	$16,666.67
		01/28/11	SALARY	$16,666.67
		02/15/11	SALARY	$16,666.67
		02/28/11	SALARY	$16,666.67
		03/15/11	SALARY	$16,666.67
		03/30/11	SALARY	$16,666.67
		04/14/11	AP PAYMENT	$571.35
		04/15/11	SALARY	$16,666.67
		04/29/11	SALARY	$16,666.67
		05/13/11	SALARY	$16,666.67
		05/27/11	SALARY	$16,666.67
		05/27/11	BONUS	$230,000.00
		05/27/11	RESTRICTED STOCK UNIT AWARD VALUED AT $50,000.00	N/A
		06/03/11	AP PAYMENT	$169.10
		06/15/11	SALARY	$16,666.67
		06/28/11	AP PAYMENT	$73.38
		06/30/11	SALARY	$16,666.67
		07/08/11	AP PAYMENT	$3,373.91
		07/15/11	SALARY	$16,666.67
		07/28/11	AP PAYMENT	$80.29
		07/29/11	SALARY	$16,666.67
		08/15/11	SALARY	$16,666.67
		08/23/11	AP PAYMENT	$2,417.75
		08/30/11	SALARY	$16,666.67
		09/15/11	SALARY	$16,666.67
		09/30/11	SALARY	$16,666.67
		10/07/11	AP PAYMENT	$489.52
		10/14/11	SALARY	$16,666.67
		10/28/11	SALARY	$16,666.67
				$653,985.13

Case No. 12-10863 (MG)

MF Global Holdings USA Inc.
STATEMENT OF FINANCIAL AFFAIRS
ATTACHMENT 23

(23) Withdrawals/Distributions to Insiders

NAME AND ADDRESS OF RECIPIENT	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF PAYMENTS	PURPOSE OF PAYMENT	AMOUNT PAID
STEENKAMP, HENRI[1]	DIRECTOR AND OFFICER (FROM 11/11/11)			
STOCKMAN, MICHAEL[1]	CHIEF RISK OFFICER (UNTIL 11/14/11)			

[1] PAYMENTS ARE DISCLOSED IN THE RESPONSE TO QUESTION 23 AND ATTACHMENT 23 OF THE STATEMENT OF FINANCIAL AFFAIRS OF MF GLOBAL HOLDINGS LTD.