

**Schedule of Documents**  
**to be Produced by Grant Thornton LLP**

**I. DEFINITIONS**

The terms used herein shall have the meanings ascribed to them in the definitions set forth below.

A. The following definitions shall be applicable to the following persons or entities, and shall include each of their respective predecessors, successors, subsidiaries (and any predecessors thereof), directors, officers, partners, members, employees, affiliates, representatives, advisors, agents, attorneys, associates, assigns, or other persons acting on their behalf, respectively:

1. “Bennett” as used herein shall mean Phillip R. Bennett, a natural person believed to reside in the State of New Jersey.
2. “Feder” as used herein shall mean Harold Feder, a natural person believed to be a current or former employee or agent of Grant Thornton.
3. “Grant Thornton” as used herein shall mean Grant Thornton LLP.
4. “Maggio” as used herein shall mean Santo C. Maggio, a natural person believed to reside in the State of Florida.
5. “Patanella” as used herein shall mean Michael Patanella, a natural person believed to be a current or former employee or agent of Grant Thornton.
6. “Ramler” as used herein shall mean Mark Ramler, a natural person believed to be a current or former employee or agent of Grant Thornton.
7. “Refco” as used herein shall mean Refco Inc. and all of its predecessors, successors, corporate parents, subsidiaries (and any predecessors thereof), directors, officers, partners, members, employees, affiliates, representatives, advisors, agents, attorneys, associates, assigns, or other persons acting on their behalf, respectively,

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including without limitation Refco Group Holdings, Inc., Refco Capital Markets, Ltd., Refco Capital, LLC, Refco Global Finance, Refco Group Limited, Refco LLC, and RefcoFund Holdings.

8. “Rybicki” as used herein shall mean Darek Rybicki, a natural person believed to be a current or former employee or agent of Grant Thornton.

9. “Silverman” as used herein shall mean Philip Silverman, a natural person believed to reside in the State of New Jersey or the State of New York

10. “Trosten” as used herein shall mean Robert C. Trosten, a natural person believed to reside in the State of New Jersey.

B. “Audit” and “review” as used herein shall mean any work performed by Grant Thornton for Refco designated as such by an engagement letter or similar instrument between Grant Thornton and Refco. For purposes of this subpoena, “audits” shall be construed to include “reviews” and “reviews” shall be construed to include “audits.”

C. “Document” as used herein shall mean any kind of written, recorded or graphic matter, however produced or reproduced, of any kind or description, whether sent or received or neither, including originals, non-identical copies (whether different from the original because of marginal notes, or other material inserted therein or attached thereto, or otherwise) and drafts and both sides thereof. The term “document” further includes e-mail and electronic communication whether stored on a personal computer, network computer system, backup computer tape and/or disk, or by some other storage mechanism.<sup>3</sup>

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<sup>3</sup> The term “document” includes, but is not limited to, each of the following forms of materials: affidavits, analyses, appointment books, appraisals, articles from publications, audit and scope plans (whether in paper, database, electronic or other format(s)), audit work papers (whether in paper, database, electronic or other format(s)), books, books of account, account statements, summaries, opinions, reports, evaluations, contracts, agreements, ledgers,

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D. “Reflecting,” “referencing,” and “constituting” are used in their broadest sense and shall mean and include, but shall not be limited to, advert, allude, comprise, concern, constitute, describe, discuss, mention, note, pertain, quote, recite, recount, reflect, report, summarize, annotate or state.

E. The connective “and” shall include the disjunctive “or” and the disjunctive “or shall include the conjunctive “and.”

F. The singular of all terms shall include the plural, and the plural of all terms shall include the singular.

**II. INSTRUCTIONS**

A. Each document shall be produced as it is kept in the usual course of business (i.e., in the file folder or binder in which such documents were located when the request was served) or shall be organized and labeled to correspond to the categories of documents requested. A request for a document shall be deemed to include a request for any and all file folders within which the document was contained, transmittal sheets, cover letters, exhibits, enclosures, or attachments to the document in addition to the document itself.

B. Documents to be produced include all documents responsive to these requests that are in the possession, custody or control of the Respondent. Possession, custody or control includes constructive possession whereby Respondent has a right to compel the production of a matter from a third party (including an agency, authority or representative).

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journals, statistical records, calendars, charts, checks (cancelled or uncanceled), check stubs, confirmations, correspondence, credit card receipts, desk calendars, desk pads, diaries, diskettes, drafts, estimates, filings, financial statements, forms, invoices, lists, memoranda, minutes, notations, orders, pamphlets, papers, partners’ and employees’ personnel files, partners’ and employees’ review check lists, permanent files, pictures, press releases, projections, prospectuses, publications, receipts, recordings of conferences, conversations or meetings, statements, studies, tabulations, telegrams, telephone records, telex messages, transcripts, understandings, videotapes, vouchers, work papers, facsimiles, and things similar to any of the foregoing however denominated.

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C. Each request for the production of documents shall be deemed continuing in nature. If at any time additional documents come into Respondent's possession, custody or control or are brought to Respondent's attention, prompt supplementation of Respondent's responses to these requests is required.

D. Any document withheld from production based on a claim of privilege or any similar claim shall be identified by: (1) the name(s) of the person on whose behalf such claim of privilege or any similar claim is being asserted; (2) the type of document, (3) the author of the document, (4) the creation date and/or stated date of the document, (5) the purpose of the document's creation, (5) the name and title of each named recipient, (6) the name and title of each individual who is not a named recipient but who nonetheless received the document, and (7) a specific and detailed explanation of why the document is claimed to be privileged.

E. Any document or materials formerly in the possession, custody or control of Respondent whose production is called for by these document requests that has been lost or destroyed shall be identified as follows: (1) the persons who prepared or authored the document or materials; (2) the creation date and/or stated date of the document or materials, (3) the name and title of each named recipient of the document or materials, (4) the name and title of each individual who is not a named recipient but who nonetheless received the document or materials; (5) the name and title of each individual to whom the document or materials was shown or explained; (6) the subject matter of the document or materials; (7) the number of pages of the document or materials; (8) a description of any attachments or appendices to the document or materials; (9) the date of loss or destruction of the document or materials; and (10) if destroyed, (i) the manner of destruction of the document or materials, (ii) the reason for destruction of the document or materials, (iii) the name and title of each person who authorized the destruction of

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the document or materials, and (iv) the name and title of each person who destroyed the document or materials.

F. Documents attached to each other should not be separated.

G. If any document request is deemed to call for disclosure of proprietary data, the Examiner is prepared to receive such data pursuant to an appropriate confidentiality order.

H. The fact that a document is produced by another party or is publicly available does not relieve Respondent of the obligation to produce Respondent's copy of the same document, even if the two documents are identical.

I. If Respondent objects to any part of any request, Respondent must state fully in writing the nature of the objection. Notwithstanding any objections, Respondent must comply fully with the other parts of the request to which Respondent is not objecting.

**III. REQUESTS FOR PRODUCTION**

REQUEST NO. 1: Detailed billing records identifying (a) Grant Thornton professionals or staff persons working on or supporting audits or reviews of financial statements of Refco; (b) time spent by each Grant Thornton professional and/or staff person on such work; and (c) narrative descriptions of audit or review-related tasks performed by each Grant Thornton professional and/or staff person. The time period covered by this request is August 1, 2002 through November 30, 2005.

REQUEST NO. 2: All audit manuals. For purposes of this request, an audit manual is any document specifying or identifying policies, procedures, techniques, standards, or methods applicable to audits or reviews conducted by Grant Thornton during the period beginning August 1, 2002 and ending November 30, 2005.

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REQUEST NO. 3: All documents reflecting, referencing, or constituting concurring partner reviews, Regional Partner in Charge of Professional Standards (“RPPS”) reviews, Professional Standards Group (“PSG”) reviews, or similar reviews relating to Grant Thornton’s audits or reviews of the financial statements of Refco. This request covers concurring partner, RPPS, PSG, and similar reviews of all Grant Thornton’s audits or reviews of the financial statements of Refco conducted during the period beginning August 1, 2002 and ending November 30, 2005, regardless of whether the concurring partner, RPPS, PSG, or related reviews themselves were performed during this time period.

REQUEST NO. 4: All documents relating to or reflecting accounting, auditing, or income tax-related work performed by Grant Thornton on behalf of any Refco officer, director, or principal (including but not limited to Bennett, Trosten, Maggio, and Silverman) in their personal capacities. The time period covered by this request is January 1, 1994 through present.

REQUEST NO. 5: The personnel or employment files of Feder, Patanella, Ramler, and Rybicki.