

Mail Stop 4561

March 31, 2009

Mr. Kevin R. Davis
Chief Executive Officer
MF Global Ltd.
Clarendon House, 2 Church Street
Hamilton HM 11, Bermuda

**Re: MF Global Ltd.
Form 10-K for the year ended March 31, 2008
Filed June 13, 2008
File No. 001-33590**

Dear Mr. Davis:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

Duc Dang
Attorney-Advisor

cc: Ms. Jacqueline M. Giammarco (via facsimile)
(212) 319-1269