E TRADE FINANCIAL CORP Form SC 13D/A May 27, 2008

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D (Rule 13d-101)

# INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULE 13d-1(a) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(a)

Under the Securities Exchange Act of 1934 (Amendment No. 8)\*

<u>E\*TRADE Financial Corporation</u> (Name of Issuer)

Common Stock, \$0.01 par value (Title of Class of Securities)

<u>269246104</u> (CUSIP Number)

John C. Nagel Citadel Investment Group, L.L.C. 131 S. Dearborn Street, 32nd Floor Chicago, Illinois 60603

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

May 22, 2008 (Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box. £

**Note:** Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page. The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

US1DOCS 6684449v2

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1	NAME OF REPOR' I.R.S. IDENTIFICA		BOVE PERSON (ENTITIES ONLY)		
_	Citadel Limited Part	nership			
2	СНЕСК ТНЕ АРРБ	ROPRIATE BOX	IF A MEMBER OF A GROUP (a)S (b)£		
3	SEC USE ONLY				
4	SOURCE OF FUNI	OS			
	AF	agr ogribe of	A EGAL PROGREDINGS IS REQUIRED DURGULANT TO ITEM IS		
5	2(d) OR 2(e)	SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS		
6	CITIZENSHIP OR 1	PLACE OF ORG	ANIZATION		
-	Delaware	L	act a trompre power		
		7	SOLE VOTING POWER		
	NUMBER OF		6		
	SHARES	8	SHARED VOTING POWER		
	BENEFICIALLY		SIMMED VOIMVOTOWER		
	OWNED BY		89,528,542 shares		
	EACH	9	SOLE DISPOSITIVE POWER		
	REPORTING PERSON				
	WITH	10	U		
	***************************************	10	SHARED DISPOSITIVE POWER		
			See Row 8 above.		
11	AGGREGATE AM	OUNT BENEFIC	IALLY OWNED BY EACH REPORTING PERSON		
	£				
	See Row 8 above.				
12	CHECK BOX IF TH	HE AGGREGATI	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
			£		
13	PERCENT OF CLA	SS REPRESENT	ED BY AMOUNT IN ROW (11)		
13	I LICENT OF CLA	SS KLI KLSLIVI	ED DT AMOUNT IN ROW (11)		
	17.2 percent <sup>1</sup>				
14	TYPE OF REPORT	ING PERSON			
	PN, HC				

<sup>1</sup> See Items 3 and 5 of Prior Filing (as defined herein).

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1	NAME OF REPOR' I.R.S. IDENTIFICA		BOVE PERSON (ENTITIES ONLY)		
	Citadel Investment (	Group, L.L.C.			
2	CHECK THE APPR	ROPRIATE BOX	IF A MEMBER OF A GROUP  (a)S  (b)£		
3	SEC USE ONLY				
4	SOURCE OF FUNI	OS			
	AF	act campe of			
5	2(d) OR 2(e)	SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS		
6	CITIZENSHIP OR 1	PLACE OF ORG	ANIZATION		
	Delaware	1			
		7	SOLE VOTING POWER		
	NUMBER OF				
	SHARES	8	SHARED VOTING POWER		
	BENEFICIALLY		on Med vormoro weak		
	OWNED BY		89,528,542 shares		
	EACH	9	SOLE DISPOSITIVE POWER		
	REPORTING PERSON				
	WITH	10	U		
	*******	10	SHARED DISPOSITIVE POWER		
			See Row 8 above.		
11	AGGREGATE AM	OUNT BENEFIC	IALLY OWNED BY EACH REPORTING PERSON		
	£				
	See Row 8 above.				
12	CHECK BOX IF TH	HE AGGREGATI	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
			£		
13	PERCENT OF CLA	SS REPRESENT	ED BY AMOUNT IN ROW (11)		
13	I LICENT OF CLA	SS KLI KLSLIVI	LD DT AMOUNT IN NOW (11)		
	17.2 percent <sup>2</sup>				
14	TYPE OF REPORT	ING PERSON			
	OO, HC				

<sup>2</sup> See Items 3 and 5 of Prior Filing (as defined herein).

#### Page 4 of 15 Pages

1	NAME OF REPORTI.R.S. IDENTIFICA		ABOVE PERSON (ENTITIES ONLY)
	Kenneth Griffin		
2		OPRIATE BOX	X IF A MEMBER OF A GROUP  (a)S (b)£
3	SEC USE ONLY		(0)£
4	SOURCE OF FUND	OS	
	AF		
5	CHECK BOX IF DI 2(d) OR 2(e)	SCLOSURE OI	F LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS ${}_{\pounds}$
6	CITIZENSHIP OR I	PLACE OF OR	GANIZATION
	United States		
	NUMBER OF	7	SOLE VOTING POWER  0
	SHARES BENEFICIALLY OWNED BY	8	SHARED VOTING POWER 89,528,542 shares
	EACH REPORTING PERSON	9	SOLE DISPOSITIVE POWER
	WITH	10	SHARED DISPOSITIVE POWER
			See Row 8 above.
11	AGGREGATE AMO See Row 8 above.	OUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON ${}_{\pounds}$
12		IE AGGREGA	TE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13	PERCENT OF CLA	SS REPRESEN	TED BY AMOUNT IN ROW (11)
	17.2 percent <sup>3</sup>		
14	TYPE OF REPORT	ING PERSON	
	IN, HC		

<sup>3</sup> See Items 3 and 5 of Prior Filing (as defined herein).

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1	NAME OF REPOR' I.R.S. IDENTIFICA		BOVE PERSON (ENTITIES ONLY)	
	Citadel Equity Fund	Ltd.		
2	CHECK THE APPR	ROPRIATE BOX	IF A MEMBER OF A GROUP	(a)S (b)£
3	SEC USE ONLY			
4	SOURCE OF FUNI	OS		
5	WC CHECK BOX IF DI 2(d) OR 2(e)	SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS	£
6	CITIZENSHIP OR I	PLACE OF ORG	ANIZATION	
	Cujman Islands	7	SOLE VOTING POWER	
	NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON	8	0 SHARED VOTING POWER 89,528,542 shares	
		9	SOLE DISPOSITIVE POWER 0	-
	WITH	10	SHARED DISPOSITIVE POWER  See Row 8 above.	
11	AGGREGATE AM  See Row 8 above.	OUNT BENEFIC	TIALLY OWNED BY EACH REPORTING PERSON	£
12		HE AGGREGATI	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	£
13	PERCENT OF CLA  17.2 percent <sup>4</sup>	SS REPRESENT	TED BY AMOUNT IN ROW (11)	
14	TYPE OF REPORT	ING PERSON		

<sup>4</sup> See Items 3 and 5 of Prior Filing (as defined herein).

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1	NAME OF REPOR' I.R.S. IDENTIFICA		BOVE PERSON (ENTITIES ONLY)		
	Citadel Derivatives	Group LLC			
2	CHECK THE APPR	ROPRIATE BOX	IF A MEMBER OF A GROUP  (a)S  (b)£		
3	SEC USE ONLY				
4	SOURCE OF FUNI	OS			
	WC				
5	CHECK BOX IF DI 2(d) OR 2(e)	SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS $_{\pounds}$		
6	CITIZENSHIP OR 1	PLACE OF ORG			
	CITIZENSHIP OR PLACE OF ORGANIZATION				
	Delaware				
		7	SOLE VOTING POWER		
	NILIMBED OF				
	NUMBER OF SHARES	o	SHARED VOTING POWER		
	BENEFICIALLY	o	SHARED VOTING FOWER		
	OWNED BY		89,528,542 shares		
	EACH	9	SOLE DISPOSITIVE POWER		
	REPORTING				
	PERSON WITH		0		
	VV 1111	10	SHARED DISPOSITIVE POWER		
			See Row 8 above.		
11	AGGREGATE AM	OUNT BENEFIC	IALLY OWNED BY EACH REPORTING PERSON		
	£				
	See Row 8 above.				
12	CHECK BOX IF TH	HE AGGREGATI	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
			£		
13	PERCENT OF CLA	SS REPRESENT	ED BY AMOUNT IN ROW (11)		
13	I ERCEIVI OF CEA	SS KEI KESENI	ED DT AMOUNT IN ROW (11)		
	17.2 percent <sup>5</sup>				
14	TYPE OF REPORT	ING PERSON			
	00 55				
	OO, BD				

<sup>5</sup> See Items 3 and 5 of Prior Filing (as defined herein).

#### Page 7 of 15 Pages

1	NAME OF REPOR' I.R.S. IDENTIFICA		ABOVE PERSON (ENTITIES ONLY)
2.	CHECK THE ADDR		IF A MEMBER OF A GROUP
2	CHECK THE AFF	OFRIATE BOA	(a)S (b)£
3	SEC USE ONLY		
4	SOURCE OF FUNI	DS .	
	WC		
5	CHECK BOX IF DI 2(d) OR 2(e)	SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS
6	CITIZENSHIP OR I	PLACE OF ORC	£ GANIZATION
	Cayman Islands		
		7	SOLE VOTING POWER
	NUMBER OF SHARES		0
		8	SHARED VOTING POWER
	BENEFICIALLY		
	OWNED BY EACH	9	89,528,542 shares
	REPORTING	٩	SOLE DISPOSITIVE POWER
	PERSON		0
	WITH	10	SHARED DISPOSITIVE POWER
			See Row 8 above.
11	AGGREGATE AM	OUNT BENEFIC	CIALLY OWNED BY EACH REPORTING PERSON
	See Row 8 above.		
12	CHECK BOX IF TH	HE AGGREGAT	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
1.2		22 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	£
13	PERCENT OF CLA	SS REPRESEN	TED BY AMOUNT IN ROW (11)
	17.2 percent <sup>6</sup>		
14	TYPE OF REPORT	ING PERSON	
	СО		

<sup>6</sup> See Items 3 and 5 of Prior Filing (as defined herein).

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1	NAME OF REPORTION I.R.S. IDENTIFICA		ABOVE PERSON (ENTITIES ONLY)
	Citadel AC Investme	ents Ltd.	
2	CHECK THE APPR	OPRIATE BOX	X IF A MEMBER OF A GROUP  (a)S (b)£
3	SEC USE ONLY		
4	SOURCE OF FUND	OS	
	AF		
5	CHECK BOX IF DI 2(d) OR 2(e)	SCLOSURE OI	F LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS
6	CITIZENSHIP OR I	PLACE OF OR	GANIZATION
	Cayman Islands		
	NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON	8	SOLE VOTING POWER  0 SHARED VOTING POWER  89,528,542 shares SOLE DISPOSITIVE POWER  0
	WITH	10	SHARED DISPOSITIVE POWER  See Row 8 above.
11	AGGREGATE AMO	OUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON £
12		IE AGGREGAT	TE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13		SS REPRESEN	TED BY AMOUNT IN ROW (11)
	17.2 percent <sup>7</sup>	DIG DEDGOL	
14	TYPE OF REPORT	ING PERSON	
	СО		

<sup>7</sup> See Items 3 and 5 of Prior Filing (as defined herein).

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1	NAME OF REPOR' I.R.S. IDENTIFICA		BOVE PERSON (ENTITIES ONLY)	
	Citadel Advisors LL	C		
2			IF A MEMBER OF A GROUP	(a)S (b)£
3	SEC USE ONLY			(3)
4	SOURCE OF FUNI	OS		
5		SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM	1S
(	CITIZENCIUD OD	DL ACE OF ODC	A NIZ A TION	£
6	CITIZENSHIP OR I  Delaware	PLACE OF ORG	ANIZATION	
		7	SOLE VOTING POWER	
	NUMBER OF SHARES BENEFICIALLY OWNED BY	8	0 SHARED VOTING POWER 89,528,542 shares	
	EACH REPORTING PERSON	9	SOLE DISPOSITIVE POWER	
	WITH	10	SHARED DISPOSITIVE POWER  See Row 8 above.	
11	AGGREGATE AM  See Row 8 above.	OUNT BENEFIC	TIALLY OWNED BY EACH REPORTING PERSON	£
12	CHECK BOX IF TH	HE AGGREGATI	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	£
13	PERCENT OF CLA  17.2 percent <sup>8</sup>	SS REPRESENT	ED BY AMOUNT IN ROW (11)	
14	TYPE OF REPORT	ING PERSON		

<sup>8</sup> See Items 3 and 5 of Prior Filing (as defined herein).

#### Page 10 of 15 Pages

		BOVE PERSON (ENTITIES ONLY)	
Citadel Holdings I I	.P		
		IF A MEMBER OF A GROUP	(a)S (b)£
SEC USE ONLY			(-)
	OS		
	SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM	[S
CITIZENCIUD OD I		A NIZ A TION	£
	PLACE OF ORG	ANIZATION	
,	7	SOLE VOTING POWER	
NUMBER OF SHARES BENEFICIALLY OWNED BY	8	0 SHARED VOTING POWER 89,528,542 shares	
EACH REPORTING PERSON	9	SOLE DISPOSITIVE POWER	
WITH	10	SHARED DISPOSITIVE POWER  See Row 8 above.	
AGGREGATE AMO See Row 8 above.	OUNT BENEFIC	CIALLY OWNED BY EACH REPORTING PERSON	£
CHECK BOX IF TH	HE AGGREGATI	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	£
	SS REPRESENT	TED BY AMOUNT IN ROW (11)	
TYPE OF REPORT	ING PERSON		
	I.R.S. IDENTIFICA  Citadel Holdings I I CHECK THE APPR  SEC USE ONLY  SOURCE OF FUNITAR  AF CHECK BOX IF DI 2(d) OR 2(e)  CITIZENSHIP OR I  Delaware  NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH  AGGREGATE AMO See Row 8 above. CHECK BOX IF THE  PERCENT OF CLA  17.2 percent9	Citadel Holdings I LP CHECK THE APPROPRIATE BOX  SEC USE ONLY  SOURCE OF FUNDS  AF CHECK BOX IF DISCLOSURE OF 2(d) OR 2(e)  CITIZENSHIP OR PLACE OF ORG Delaware  7  NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH  10  AGGREGATE AMOUNT BENEFICE See Row 8 above.  CHECK BOX IF THE AGGREGATE  PERCENT OF CLASS REPRESENT  17.2 percent <sup>9</sup> TYPE OF REPORTING PERSON	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)  Citadel Holdings I LP  CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  SEC USE ONLY  SOURCE OF FUNDS  AF  CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)  CITIZENSHIP OR PLACE OF ORGANIZATION  Delaware  7  SOLE VOTING POWER  NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH  10  SHARED DISPOSITIVE POWER  See Row 8 above.  AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON See Row 8 above.  CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  17.2 percent <sup>9</sup> TYPE OF REPORTING PERSON

<sup>9</sup> See Items 3 and 5 of Prior Filing (as defined herein).

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1		TION NO. OF A	ABOVE PERSON (ENTITIES ONLY)			
	Citadel Holdings II	LP				
2	CHECK THE APPR	OPRIATE BOX	IF A MEMBER OF A GROUP			
			(a)S (b)£			
3	SEC USE ONLY					
4	SOURCE OF FUNI	DS .				
	AF					
5	CHECK BOX IF DI 2(d) OR 2(e)	SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS			
6	CITIZENSHIP OR PLACE OF ORGANIZATION					
	Delaware					
		7	SOLE VOTING POWER			
	NUMBER OF		0			
	SHARES	8	SHARED VOTING POWER			
	BENEFICIALLY					
	OWNED BY		89,528,542 shares			
	EACH	9	SOLE DISPOSITIVE POWER			
	REPORTING					
	PERSON		0			
	WITH	10	SHARED DISPOSITIVE POWER			
			See Row 8 above.			
11	AGGREGATE AM	OUNT BENEFIC	CIALLY OWNED BY EACH REPORTING PERSON			
			£			
		See Row 8 above.				
12	CHECK BOX IF TH	IE AGGREGAT	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES			
			£			
13	PERCENT OF CLA	SS REPRESEN	ΓED BY AMOUNT IN ROW (11)			
	17.2 percent <sup>10</sup>					
14	TYPE OF REPORT	ING PERSON				
	PN, HC					

 $^{10}$  See Items 3 and 5 of Prior Filing (as defined herein).

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1	NAME OF REPOR' I.R.S. IDENTIFICA		BOVE PERSON (ENTITIES ONLY)	
	Citadel Investment (	Group II, L.L.C.		
2	CHECK THE APPR	ROPRIATE BOX	IF A MEMBER OF A GROUP	(a)S (b)£
3	SEC USE ONLY			
4	SOURCE OF FUND	)S		
5		SCLOSURE OF	LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM	MS
	CALLACTE MANAGE OF A		ANGLERAN	£
6	CITIZENSHIP OR I	PLACE OF ORG	ANIZATION	
	Delaware			
		7	SOLE VOTING POWER	
	NUMBER OF		0	
	SHARES	8	SHARED VOTING POWER	
	BENEFICIALLY OWNED BY		89,528,542 shares	
	EACH	9	SOLE DISPOSITIVE POWER	
	REPORTING			
	PERSON WITH	10	0 SHARED DISPOSITIVE POWER	
		10	SHARED DISPOSITIVE POWER	
			See Row 8 above.	
11	AGGREGATE AM	OUNT BENEFIC	CIALLY OWNED BY EACH REPORTING PERSON	£
	See Row 8 above.			£
12	CHECK BOX IF TH	HE AGGREGATI	E AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	
				£
13	PERCENT OF CLA	SS REPRESENT	TED BY AMOUNT IN ROW (11)	<u>L</u>
		- ,-		
14	17.2 percent <sup>11</sup> TYPE OF REPORT	INC DEDCON		
14	I I FE OF KEPOK I	INO LEVZON		
	OO, HC			

<sup>11</sup> See Items 3 and 5 of Prior Filing (as defined herein).

CUSIP No. 269246104

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#### ITEM 1.

#### SECURITY AND ISSUER

This Amendment No. 8 amends the Schedule 13D filed on December 17, 2007 (the "Original Filing") by Citadel Limited Partnership ("CLP"), Citadel Investment Group, L.L.C. ("CIG"), Kenneth Griffin ("Griffin"), Citadel Equity Fund Ltd. ("CEF"), Citadel Derivatives Group LLC ("CDG"), Citadel Derivatives Trading Ltd. ("CDT"), Wingate Capital Ltd., and Citadel AC Investments Ltd. ("CAC") relating to the Common Stock, \$0.01 par value, of E\*TRADE Financial Corporation, as amended by Amendment No. 1 to Schedule 13D filed on January 18, 2008 ("Amendment No. 1"), Amendment No. 2 to Schedule 13D filed on February 27, 2008 ("Amendment No. 2"), Amendment No. 3 to Schedule 13D filed on March 10, 2008 ("Amendment No. 3"), Amendment No. 4 to Schedule 13D filed on April 1, 2008 ("Amendment No. 4"), Amendment No. 5 to Schedule 13D filed on April 4, 2008 ("Amendment No. 5"), Amendment No. 6 to Schedule 13D filed on May 6, 2008 ("Amendment No. 6"), Amendment No. 7 filed on May 14, 2008 ("Amendment No. 8" and, together with the Original Filing, Amendment No. 1, Amendment No. 2, Amendment No. 3, Amendment No. 4, Amendment No. 5, Amendment No. 6 and Amendment No. 7, the "Prior Filing") by CLP, CIG, Griffin, CEF, CDG, CDT, CAC, Citadel Advisors LLC ("Citadel Advisors"), Citadel Holdings I LP ("CH-I"), Citadel Holdings II LP ("CH-II"), and Citadel Investment Group II, L.L.C. ("CIG-II"). Capitalized terms not defined herein shall have the meaning given to them in the Prior Filing.

#### ITEM 3.

#### PURPOSE OF TRANSACTION

Item 3 of the Prior Filing is amended by adding at the end of the fourth paragraph thereof the following:

On May 22, 2008, the Reporting Persons gave the Issuer notice of their request that 46,684,890 shares of Common Stock (constituting the Final Common Stock under the Amended Investment Agreement) be issued to CAC. It is expected that the shares will be delivered to CAC on May 29, 2008.

# ITEM CONTRACTS, ARRANGEMENTS, UNDERSTANDINGS OR RELATIONSHIPS WITH RESPECT TO SECURITIES OF THE ISSUER

Item 6 of the Prior Filing is amended by adding after the sixteenth paragraph the following:

On May 21, 2008, Wingate and KFIL entered into three additional CDSs with respect to, in aggregate, \$229,245,000 of the 8% Notes, \$124,600,000 of the 7.875% Notes and \$256,607,000 of the 7.375% Notes. Certain economic terms of the CDSs are subject to adjustment in accordance with fairness opinions to be obtained by the parties.

#### ITEM 7. MATERIAL TO BE FILED AS EXHIBITS

The following documents are filed as appendices and exhibits (or incorporated by reference herein):

Exhibit 99.21: Trade confirmations with respect to credit default swaps entered into between Wingate and KFIL

#### CUSIP No. 269246104

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#### **Signature**

After reasonable inquiry and to the best of its knowledge and belief, the undersigned certify that the information set forth in this statement is true, complete and correct.

Dated this 23rd day of May, 2008

#### CITADEL LIMITED PARTNERSHIP

#### CITADEL INVESTMENT GROUP, L.L.C.

By: Citadel Investment Group, L.L.C., By: /s/ John C. Nagel

its General Partner John C. Nagel, Authorized Signatory

By: /s/ John C. Nagel

John C. Nagel, Authorized Signatory

CITADEL EQUITY FUND LTD.

CITADEL AC INVESTMENTS LTD.

By: Citadel Limited Partnership, By: Citadel Limited Partnership,

its Portfolio Manager its Portfolio Manager

By: Citadel Investment Group, L.L.C., By: Citadel Investment Group, L.L.C.,

its General Partner its General Partner

By: /s/ John C. Nagel By: /s/ John C. Nagel

John C. Nagel, Authorized Signatory

John C. Nagel, Authorized Signatory

KENNETH GRIFFIN CITADEL DERIVATIVES GROUP LLC

By: /s/ John C. Nagel By: Citadel Limited Partnership,

John C. Nagel, attorney-in-fact<sup>12</sup> its Managing Member

By: Citadel Investment Group, L.L.C.,

its General Partner

By: /s/ John C. Nagel

John C. Nagel, Authorized Signatory

<sup>&</sup>lt;sup>12</sup> John C. Nagel is signing on behalf of Kenneth Griffin as attorney-in-fact pursuant to a power of attorney previously filed with the Securities and Exchange Commission on February 24, 2006, and hereby incorporated by reference herein. The power of attorney was filed as an attachment to a filing by Citadel Limited Partnership on Schedule 13G for Morgans Hotel Group Co.

By:

CUSIP No. 269246104

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CITADEL DERIVATIVES TRADING LTD.

CITADEL ADVISORS LLC

By: Citadel Limited Partnership,

its Portfolio Manager

its managing member

Citadel Holdings II LP,

Citadel Investment Group, L.L.C., By:

its General Partner

Citadel Investment Group II, By:

L.L.C.,

its General Partner

/s/ John C. Nagel By:

John C. Nagel, Authorized Signatory

/s/ John C. Nagel By:

John C. Nagel, Authorized Signatory

CITADEL HOLDINGS I LP

By:

Citadel Investment Group II, Citadel Investment Group II,

By:

By: L.L.C.,

CITADEL HOLDINGS II LP

its General Partner

/s/ John C. Nagel By:

John C. Nagel, Authorized Signatory

/s/ John C. Nagel John C. Nagel, Authorized Signatory

CITADEL INVESTMENT GROUP II, L.L.C.

L.L.C.,

its General Partner

/s/ John C. Nagel By:

John C. Nagel, Authorized Signatory