
Section 1: 8-K (8-K)

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): **October 2, 2018**

Jefferies Financial Group Inc.
(Exact name of registrant as specified in its charter)

New York
(State or other jurisdiction
of incorporation)

1-5721
(Commission
File Number)

13-2615557
(IRS Employer
Identification No.)

520 Madison Avenue, New York, New York
(Address of principal executive offices)

10022
(Zip Code)

Registrant's telephone number, including area code: 212-460-1900
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company:

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 2.02. Results of Operations and Financial Condition

On October 4, 2018, we issued a press release announcing, among other things, preliminary financial results for the three and nine months ended September 30, 2018. A copy of the press release is attached hereto as Exhibit 99 to this Current Report on Form 8-K and is incorporated by reference herein.

The information provided in this Item 2.02, including Exhibit 99, is intended to be “furnished” and shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference into any other filing under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

Item 5.03. Change in Fiscal Year

On October 2, 2018, our Board of Directors and senior management approved a change to our fiscal year end from a calendar year basis to a fiscal year ending on November 30. We will file a transition report on Form 10-K for the transition period from January 1, 2018 to November 30, 2018.

Item 9.01. Financial Statements and Exhibits

<u>Number</u>	<u>Exhibit</u>
99	October 4, 2018 press release

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Jefferies Financial Group Inc.

Date: October 4, 2018

/s/ Roland T. Kelly

Roland T. Kelly
Associate General Counsel

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Section 2: EX-99 (EX-99)

Exhibit 99

Jefferies Financial Group Announces Preliminary Third Quarter 2018 Results

New York, New York – October 4, 2018 – In consideration of the Jefferies Financial Group Inc. (NYSE: JEF) 2018 Investor Meeting scheduled for later today, which will involve Jefferies engaging with its shareholders, bondholders, clients, analysts and prospective investors, Jefferies Financial Group is announcing preliminary results for the three and nine months ended September 30, 2018. Jefferies will release final results on October 25, 2018.

Jefferies estimates that it will report quarterly income before taxes of \$255 – 290 million, and net income attributable to Jefferies Financial Group common shareholders of \$180 – 210 million, or \$0.51 – 0.60 per diluted share, for the third quarter. Jefferies estimates that pre-tax income, from continuing and discontinued operations, will be \$1.38 – 1.42 billion for the nine months ended September 30, 2018, and net income attributable to Jefferies Financial Group common shareholders is estimated to be \$1.03 – 1.06 billion, or \$2.87 – 2.93 per diluted share. The results for the third quarter include a pre-tax gain of about \$220 million recorded as a result of the August closing of the previously reported sale of our interests in Garcadia and its associated real estate, partially offset by a \$49 million mark-to-market decrease in the value of our Spectrum Brands investment and an estimated impairment charge related to our investment in Golden Queen.

Rich Handler, our CEO, and Brian Friedman, our President, said “Our estimated third quarter results reflect solid performance from Jefferies Group LLC. In addition, Berkadia, Vitesse, National Beef and Idaho Timber all continued to perform well this quarter. We look forward to discussing these and the rest of our businesses later this morning at our Investor Meeting. We hope you can join us.”

The Jefferies Financial Group Board of Directors has also approved changing its fiscal year-end. Effective with the fourth quarter of 2018, the reporting by the consolidated enterprise will be harmonized with Jefferies Group LLC, with both having a fiscal year-end of November 30. Jefferies Group LLC will continue to be a separate SEC reporting company.

A copy of the Jefferies Financial Group Investor Meeting presentation has been filed with the SEC and is available on our website (www.jefferies.com).

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Contact: Laura Ulbrandt (212) 460-1900

This press release contains “forward-looking statements” within the meaning of the safe harbor provisions of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Forward-looking statements include statements about our future and statements that are not historical facts. These forward-looking statements are usually preceded by the words “should,” “expect,” “intend,” “may,” “will,” or similar expressions. Forward-

looking statements include expectations relating to expected third quarter 2018 results and statements of future performance, plans, and objectives. Forward-looking statements also include statements pertaining to our strategies for future development of our businesses and products. Forward-looking statements represent only our belief regarding future events, many of which by their nature are inherently uncertain. It is possible that the actual results may differ, possibly materially, from the anticipated results indicated in these forward-looking statements. Information regarding important factors, including Risk Factors that could cause actual results to differ, perhaps materially, from those in our forward-looking statements is contained in reports we file with the SEC. You should read and interpret any forward-looking statement together with reports we file with the SEC.

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