

International Swaps and Derivatives
Association, Inc.
360 Madison Avenue, 16th Floor
USA - New York, NY 10017

June 8, 2009
16029.001 / NICOO

ISDA Close-out Amount Protocol published on 27 February, 2009

Dear Sirs,

Reference is made to the Close-out Amount Protocol published by the International Swaps & Derivatives Association, Inc. on February 27, 2009 (the “**Protocol**”) and to our memorandum of law on the enforceability under the laws of Switzerland of the termination, bilateral close-out netting and multibranch netting provisions of (i) the 1987 ISDA Interest Rate and Currency Exchange Agreement and the 1987 ISDA Interest Rate Swap Agreement, (ii) the 1992 ISDA Master Agreement (Multicurrency – Cross Border), (iii) the 1992 ISDA Master Agreement (Local Currency – Single Jurisdiction), (iv) the 2002 ISDA Master Agreement, (v) the 2001 ISDA Cross-Agreement Bridge, and (vi) the 2002 ISDA Energy Agreement Bridge, dated May 11, 2007, as last updated July 15, 2008 (the “**Swiss Netting Opinion**”).

Based on the assumption that the provisions of the Protocol are legal, valid and binding under any applicable laws (other than Swiss law) and in particular under the governing law of the Covered Master Agreement (as such term is defined in the Protocol), we confirm that the amendments made by the Protocol do not affect the conclusions set out in the Swiss Netting Opinion.

This confirmation is to be read and understood in conjunction with the Swiss Netting Opinion and is subject to the assumptions, limitations and qualifications set forth therein. We undertake no obligation to update this confirmation.

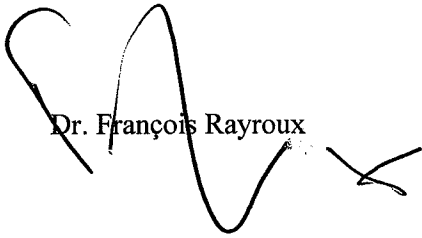
This confirmation is governed by and construed in accordance with Swiss law and the ordinary courts of Zurich, Switzerland shall have exclusive jurisdiction in case of any dispute in respect of this confirmation.

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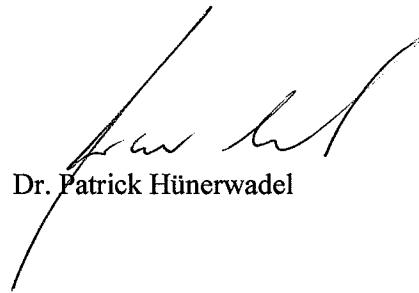
This confirmation is solely addressed to you and solely for your benefit. It may not be relied upon by any other person, entity or corporation whatsoever and may, save as set forth hereinafter, not be disclosed to any persons without our prior written consent. This confirmation may be disclosed to the appropriate bank regulatory authorities administering capital adequacy rules for informational purposes, on the basis that we assume no responsibility to such authorities or any other person as a result.

Yours sincerely,

LENZ & STAEHELIN



Dr. François Rayroux



Dr. Patrick Hünerwadel