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TOM BORK PETERSEN  
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TINA HERBING  
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IRENE LARSEN  
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CHRISTIAN DAMGAARD LUNDE  
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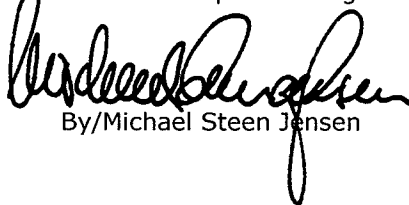
## Close-out Amount Protocol

Dear Sirs,

We refer to the Close-out Amount Protocol published by ISDA on 27 February 2009 (the "Protocol") and to our opinion on the validity and enforceability of collateral arrangements under the ISDA Credit Support Documents as amended most recently on 12 December 2008 (the "Opinion"). On the assumption that the changes intended by the Protocol are effective as a matter of the governing law of the Covered Master Agreement (as defined in the Protocol) and the relevant Credit Support Document, we confirm that the changes made by the Protocol including, without limitation, Annexes 10, 11 and 12 are not material to and do not affect the conclusions reached in the Opinion.

Yours faithfully,

Gorriksen Federspiel Kierkegaard



By/Michael Steen Jensen