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March 10, 2009

International Swaps & Derivatives Association, Inc. ("ISDA")  
360 Madison Avenue, 16<sup>th</sup> Floor  
New York, New York 10017  
United States of America

Ladies and Gentlemen:

**Close-out Amount Protocol**

We refer to the Close-out Amount Protocol published by ISDA on February 27, 2009 (the "Protocol") and to our opinion on the enforceability of the termination, bilateral close-out netting and multibranch netting provisions of the (i) the International Swaps and Derivatives Association, Inc. ("ISDA") Multicurrency-Cross Border Master Agreement published in January 2003 (the "2002 ISDA Master Agreement"), (ii) the ISDA 1992 Multicurrency-Cross Border Master Agreement (the "1992 ISDA Cross-Border Master Agreement"), (iii) the ISDA 1992 Local Currency-Single Jurisdiction Master Agreement (together with the 1992 Cross-Border ISDA Master Agreement the "1992 ISDA Master Agreement"), (iv) the 1987 ISDA Interest Rate and Currency Exchange Agreement and (v) the 1987 ISDA Interest Rate Swap Agreement (and together with the 1987 ISDA Interest Rate and Currency Exchange Agreement, the "1987 ISDA Master Agreements") dated October 1, 2007 and as amended most recently on November 20, 2008 (the "Opinion"). On the assumption that the changes intended by the Protocol are effective as a matter of the governing law of the

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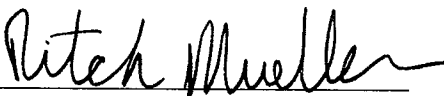
• Covered Master Agreement (as defined in the Protocol), we confirm that the changes made by the Protocol are not material to and do not affect the conclusions reached in the Opinion.

We express no opinion as to any laws other than the laws of Mexico as in effect on the date hereof.

This opinion is addressed to you solely for your benefit and that of your members and it is not to be transferred to anyone else nor is it to be relied upon by anyone else or for any other purpose or quoted or referred to in any public documents or filed with anyone without our express consent.

Very truly yours,

Ritch Mueller, S.C.

By 

Pablo Perezalonso,

a partner