

WHIPPOORWILL



ASSOCIATES, INC.

April 13, 2009

International Swaps and Derivatives Association, Inc.

Send to: ACCIProtocol@isda.org

Dear Sirs,

**2009 Abitibi CDS Protocol, 2009 Charter Communications CDS Protocol, 2009
Capmark CDS Protocol and 2009 Idearc CDS Protocol - Adherence**

The purpose of this letter is to confirm our adherence to:

CDS Protocol	Check to confirm adherence
2009 Abitibi CDS Protocol (the " Abitibi Protocol ")	X
2009 Charter Communications CDS Protocol (the " Charter Communications Protocol ")	X
2009 Capmark CDS Protocol (the " Capmark Protocol ")	
2009 Idearc CDS Protocol (the " Idearc Protocol ")	X

each as published by the International Swaps and Derivatives Association, Inc. on April 9, 2009 (each a "**Protocol**").

We acknowledge and agree that if no boxes are checked, each box will be deemed to be checked and this letter will confirm our adherence to each of the Abitibi Protocol, the Charter Communications Protocol, the Capmark Protocol and the Idearc Protocol.

If one or more boxes have been checked (or deemed checked) this letter will be deemed to constitute a separate "Adherence Letter" in respect of each relevant Protocol (as referred to in each of such Protocols).

The definitions and provisions contained in the Abitibi Protocol, the Charter Communications Protocol, the Capmark Protocol and/or the Idearc Protocol, as the case may be, are incorporated into the Adherence Letter relating thereto, which will supplement and form part of each Covered Transaction (now or in the future) between us and each other Adhering Party (each as defined in the relevant Protocol).

1. Specified Terms

The amendments in Section 1 and Schedule 1 of this Protocol shall apply to Covered Transactions to which we are a party.

2. Appointment as Agent and Release

We hereby appoint ISDA as our agent for the limited purposes of the Protocol and accordingly we waive, and hereby release ISDA from, any rights, claims, actions or causes of action whatsoever (whether in contract, tort or otherwise) arising out of, or in any way relating to, this Adherence Letter or our adherence to the Protocol or any actions contemplated as being required by ISDA.

3. DTCC Account Number

For purposes of electronic matching and counterparty recognition, our DTCC Account Number is as follows, but you understand and agree that our failure to provide any such details pursuant to this letter will not affect the legal validity and binding nature of the Protocol with respect to us:

DTCC Account Number: 0000917S

4. Contact Details

Our contact details for purposes of this Adherence Letter are:

Name:	Brant Loucks
Address:	11 Martine Avenue, 11 th Floor, White Plains, NY 10606
Telephone:	914-683-1002
Fax:	914-683-1242
E-mail:	BLoucks@whippoorwillassociates.com

We consent to the publication of the conformed copy of this letter by ISDA and to the disclosure by ISDA of the contents of this letter.

Yours faithfully,

**WHIPPOORWILL DISTRESSED OPPORTUNITY
FUND, L.P.**

By: Whippoorwill Associates, Incorporated
Its Agent and Authorized Signatory

By: _____
Name: Steven K. Gendal
Title: Principal