

KAUPTHING SINGER & FRIEDLANDER (ISLE OF MAN) LIMITED (IN LIQUIDATION)

On 27 May 2009 the High Court of Justice of the Isle of Man made a Winding Up Order placing Kaupthing Singer & Friedlander (Isle of Man) Limited into liquidation. Michael Simpson and Peter Spratt were appointed as Joint Liquidators at the first meeting of creditors held on 7 July 2009.

27 July 2009

Our reference: 270709 MB

Dear Sir/Madam

**Kaupthing Singer & Friedlander (Isle of Man) Limited - In Liquidation
In the High Court of Justice of the Isle of Man No. CP 2008/94**

A First Dividend is intended to be declared in the above matter, but you have not yet proved your debt.

If you do not prove your debt by 12 August 2009, being the last date for proving you will be **EXCLUDED** from this Dividend.

The appropriate form of Proof of Debt is attached and you must complete this and lodge it with me by the notice expiry date together with supporting documentation if you wish to be included in the Intended First Dividend.

It is intended to declare the First Dividend within two months from the date of this notice.

I look forward to hearing from you.

Yours faithfully



Mike Simpson
Joint Liquidator
Kaupthing Singer & Friedlander (Isle of Man) Limited (in liquidation)