

IMPORTANT NOTICE

The Depository Trust Company



#: 4149-08
Date: October 23, 2008
To: DTC Participants, Pledges and Settling Banks
Category: Settlement/Underwriting
From: Settlement/Underwriting
Attention: Operations Manager/Cashier/Settlement Manager
Subject: Money Market Instrument (MMI)
Issuer Failure – Sigma Finance Inc. MTN (SNN4)

DTC has received notification from DBTC Americas, the MMI issuing/paying agent for Sigma Finance Inc. MTN (SNN4), base issuer CUSIP 8265Q0, that DBTC Americas refuses to pay interest and maturity proceeds for this issuer's Medium Term Notes that are due and payable through DTC. Therefore, in accordance with DTC's rules and procedures, all interest and maturity presentments will not be completed.

For further information, Participants may contact the following at DBTC Americas:

Randall Smith
(615) 835-2704

Questions regarding this notice may be directed to Kevin Brennan, Settlement Director at (813) 470-2650.

Joe Brennan
Vice President
Settlement

Non-Confidential

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