

The Depository Trust Company

IMPORTANT

B#: 3779-08

DATE: August 4, 2008

TO: DTCC 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)

Previously, DTC made notification (see Important Notice B#3778-08) that Sigma Finance, Inc. MTN (SNN4) would not be making interest and maturity payments for this issue. DTC has received notification from DBTC Americas, the issuing / paying agent for Sigma Finance Inc. MTN (SNN4), base issuer CUSIP 8265Q0, that DBTC Americas will be making interest and maturity payments for this issuer's Medium Term Notes (MTNs) that were due and payable through DTC.

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