

To whom it may concern

May 9th, 2011

**Classification of WestLB AG under the
Markets in Financial Instruments Directive (MiFID)**

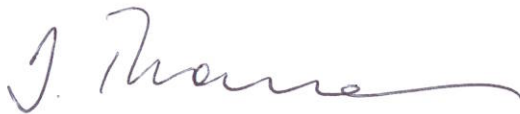
Dear Sir or Madam,

WestLB AG is an investment services company pursuant to § 2 para. 4 of the German Securities Trading Act (WpHG). Pursuant to § 31a para. 4 WpHG, our company is an Eligible Counterparty within the meaning of the Act and its provisions.

We kindly request you, therefore, to classify WestLB AG as an Eligible Counterparty, in so far as you are governed by the regulations of the WpHG concerning customer classification.

If you have any questions on the above, please direct them by e-mail to Compliance_advisory@westlb.de.

Yours faithfully
WestLB AG



Detlef Thomann
Head of Global Compliance



Dr. Ursula Kleinert
Compliance Advisory

WestLB AG

Herzogstraße 15
40217 Düsseldorf
Postanschrift:
40199 Düsseldorf

Tel. + 49 211 826-01
Fax + 49 211 826-6119
www.westlb.de

Vorstand:
Dietrich Voigtländer (Vorsitzender),
Hubert Beckmann (stellv. Vorsitzender),
Klemens Breuer, Thomas Groß,
Werner Taiber

Aufsichtsratsvorsitzender:
Michael Breuer

Amtsgericht:
Düsseldorf, HRB 42975
Sitz: Düsseldorf

Bankleitzahl 300 500 00
SWIFT-Adresse WELA DE DD
USt-IdNr. DE119379254