

**Seward & Kissel LLP Wins
Best Onshore Law Firm
for 3rd Consecutive Year in
Hedge Funds Review Rankings**

Seward & Kissel is very pleased to announce that the Firm was again voted the Best Onshore Law Firm in the Hedge Funds Review Service Provider Rankings 2013 in both categories for which it was nominated. The Firm was the leader in the global votes category and the U.S. votes category. Seward & Kissel has won the best onshore law firm ranking in every year since 2011, the first year that this ranking was awarded by Hedge Funds Review. We thank our clients and friends for their ongoing support as we look forward to continuing to provide the highest quality of legal services.

In addition, we are very pleased to advise that our global alliance partner for hedge fund and asset management work, Simmons & Simmons, was also the repeat winner in the European votes category.

About Seward & Kissel LLP

Seward & Kissel LLP, founded in 1890, is a leading U.S. law firm with an international reputation for excellence. We have offices in New York City and Washington, D.C.

Our practice primarily focuses on corporate, litigation and restructuring/bankruptcy work for clients seeking legal expertise in the financial services, corporate finance and capital markets areas. The Firm is particularly well known for its representation of major commercial banks, investment banking firms, investment advisers and related investment funds (including mutual funds and hedge funds), master servicers, servicers, investors, distressed trade brokers, liquidity providers, hedge fund administrators, broker-dealers, institutional investors and transportation companies (particularly in the shipping area).

Notices

This memo may be considered attorney marketing and/or advertising. Prior results do not guarantee a similar outcome. The information contained in this memo is for informational purposes only and is not intended and should not be considered to be legal advice on any subject matter. As such, recipients of this memo, whether clients or otherwise, should not act or refrain from acting on the basis of any information included in this memo without seeking appropriate legal or other professional advice. This information is presented without any warranty or representation as to its accuracy or completeness, or whether it reflects the most current legal developments.

To ensure compliance with Treasury regulations regarding practice before the IRS, we inform you that, unless expressly stated otherwise, any federal tax advice contained in this communication was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of (i) avoiding penalties that may be imposed on the taxpayer under United States federal tax law, or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein.