Extraordinary No. 44/2008

Tuesday, 9th December 2008

COMMERCIAL

Liquidation Notices

LINCOLN VALE TRANBERG THEME FUND

(In Voluntary Liquidation) (The "Company")

The Companies Law (As Amended)

The following written resolution was passed by the Sole Founder shareholder of the Company on 5th December 2008:

That the Company be wound-up voluntarily and that David A.K. Walker and Ian D. Stokoe of PwC Corporate Finance & Recovery (Cayman) Limited, P.O. Box 258, Strathvale House, Grand Cayman, KY1-1104, Cayman Islands, be and are hereby appointed Joint Liquidators for the purposes of winding-up the Company and that either of them shall have the power to act alone in the winding-up.

THAT the Joint Liquidators be authorised to make a distribution in specie / in cash of all or any part of the assets of the Company.

Creditors of the Company are to prove their debts or claims on or before 31st December 2008 and to establish any title they may have under the Companies Law (As Amended), or to be excluded from the benefit of any distribution made before the debts are proved or from objecting to the distribution.

Dated 5th December 2008.

DAVID A.K. WALKER Joint Voluntary Liquidator

Contact for Enquiries:

Prue Lawson

Telephone: (345) 914 8662 Facsimile: (345) 945 4237

Address for Service:

PO Box 258, Grand Cayman KY1-1104

Cayman Islands

SIGMA ABSOLUTE RETURN FUND LIMITED

(In Voluntary Liquidation) ("The Company")

The Companies Law (2007 Revision)

The following special written resolution was passed by the sole shareholder of the Company at a meeting held on 5th November 2008:

"RESOLVED THAT the Company be placed into voluntary liquidation and that S.L.C. Whicker and K.D. Blake of KPMG, Grand Cayman, Cayman Islands be and are hereby appointed Joint Voluntary Liquidators of the Company to act jointly or severally for the purposes of such liquidation."

Creditors of the Company are to prove their debts or claims on or before 8th January 2009 and to establish any title they may have under the Companies Law (2007 Revision), or to be excluded from the benefit of any distribution made before such debts are proved or from objecting to the distribution.

Dated: 24th November 2008.

Date of Liquidation: 5th November 2008.

K.D. BLAKE

Joint Voluntary Liquidator

The address of the liquidators is:

PO Box 493, Grand Cayman KY1-1106

Cayman Islands

Contact for enquiries:

Krissa Jeffers

Telephone: 345-914-4398 Facsimile: 345-949-7164

Address for service:

P.O. Box 493, Grand Cayman KY1-1106

Cayman Islands

Telephone: 345-949-4800 Facsimile: 345-949-7164

Notice of Final Meetings of Shareholders

LINCOLN VALE TRANBERG THEME FUND

(In Voluntary Liquidation) (The "Company")

The Companies Law (As Amended)

Pursuant to Section 145 of the Companies Law (As Amended) the final meeting of the Company will be held at the registered office of the Company on 12th January 2009 at 10:00 a.m.

Business:

- 1. To lay accounts before the meeting showing how the winding up has been conducted and how the property has been disposed of to the date of final winding up 12th January 2009.
- 2. To authorise the Liquidators to retain the records of the Company for a period of six years from the dissolution of the Company after which they may be destroyed.

Proxies: Any person who is entitled to attend and vote at this meeting may appoint a proxy to attend and vote in their stead. A proxy need not be a member or creditor.

Dated 5th December 2008.

DAVID A.K. WALKER Joint Voluntary Liquidator

Contact for Enquiries:

Prue Lawson

Telephone: (345) 914 8662 Facsimile: (345) 945 4237 Address for Service:

PO Box 258, Grand Cayman KY1-1104

Cayman Islands

Partnership Notices

LINCOLN VALE TRANBERG THEME MASTER FUND L.P.

(The "Limited Partnership")
The Exempted Limited Partnership Law (2003 Revision)

Take notice that the General Partner resolved on 5th December 2008 that:

The Limited Partnership be wound-up voluntarily and that David A.K. Walker and Ian D. Stokoe of PwC Corporate Finance & Recovery (Cayman) Limited, P.O. Box 258, Strathvale House, Grand Cayman KY1-1104, Cayman Islands, be and are hereby appointed as advisors for the purpose of assisting with the dissolution of the Limited Partnership.

Creditors of the Limited Partnership are to be on notice to prove their debts or claims on or before 31st December 2008 or to be excluded from the benefit of any distribution made before the debts are proved or from objecting to the distribution.

Dated 5th December 2008.

DAVID WALKER

Contact for enquiries

Prue Lawson

Telephone: (345) 914 8662 Facsimile: (345) 945 4237 **Address for Service:**

PO Box 258, Grand Cayman KY1 1104

Cayman Islands

LINCOLN VALE TRANBERG THEME (US) FUND L.P. (The "Limited Partnership") The Exempted Limited Partnership Law (2003 Revision)

Take notice that the General Partner resolved on 5th December 2008 that:

The Limited Partnership be wound-up voluntarily and that David A.K. Walker and Ian D. Stokoe of PwC Corporate Finance & Recovery (Cayman) Limited, P.O. Box 258, Strathvale House, Grand Cayman KY1-1104, Cayman Islands, be and are hereby appointed as advisors for the purpose of assisting with the dissolution of the Limited Partnership.

Creditors of the Limited Partnership are to be on notice to prove their debts or claims on or before 30 December 2008 or to be excluded from the benefit of any distribution made before the debts are proved or from objecting to the distribution.

Dated 5th December 2008.

DAVID WALKER

Contact for enquiries

Prue Lawson

Telephone: (345) 914 8662 Facsimile: (345) 945 4237

Address for Service:

PO Box 258, Grand Cayman KY1 1104

Cavman Islands