

Withholding Statement - NQI Account

With respect to account number(s) _____ (the "Account(s)") with Clearstream Banking société anonyme, (hereinafter "Clearstream Banking SA"), we hereby certify that with respect to all U.S. Securities that are, or may be, held in the Account(s) from time to time and to all Reportable Amounts paid on such U.S. Securities, we are acting as: *(tick one box only)*

A Non-Qualified Intermediary;

OR

A Non-Withholding Foreign Partnership;

OR

A U.S. branch described in U.S. Treasury Regulations Section 1.1441-1(b)(2)(iv) that is not treated as a U.S. person.

We have attached hereto a **Form W-8IMY** duly completed and signed to confirm our intermediary status.

All U.S. Securities that are, or may be, held in the Account(s) from time to time and all Reportable Amounts paid on such U.S. Securities are held: *(tick one box only)*

directly by us on behalf of the beneficial owner; or

through another QI, Non-QI, Flow-Through Entity or U.S. Branch, not treated as a U.S. Person and whose **Form W-8IMY** is attached;

and are for the account of a recipient that has a segregated account with a single recipient.

NON-U.S. BENEFICIAL OWNER *(tick one box only and complete as applicable)*

A Non-U.S. Beneficial Owner entitled to the _____% reduced double taxation treaty rate with respect to Dividends, a tax exemption with respect to Portfolio Interest and a tax exemption for short-term Original Issue Discount (OID) and bank Certificate of Deposit (CD) interest; or

A Non-U.S. Beneficial Owner entitled to the _____% reduced double taxation treaty rate with respect to Dividends, a _____% reduced double taxation treaty rate with respect to long-term OID and pre-1984 bond issues, a tax exemption for Portfolio Interest, short-term OID and bank CD Interest; or

A Non-U.S. Beneficial Owner, not claiming the benefit of a U.S. income tax treaty with respect to Dividends but entitled to a tax exemption for short-term OID and bank CD Interest; or

Attached is **Form W-8BEN**, completed in the name of the Beneficial Owner.

OR

A Non-U.S. Beneficial Owner that is a Foreign Government, International Organisation, Foreign Central Bank or a Foreign Tax Exempt Organisation (other than a Foreign Private Foundation) entitled to exemption from Non-Resident Alien (NRA) withholding tax on all Reportable Amounts.

Attached is **Form W-8EXP**, completed in the name of the Beneficial Owner.

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OR

- A Non-U.S. Beneficial Owner that is a Foreign Private Foundation, entitled to the reduced 4% withholding tax rate with respect to Dividends, Interest and long-term OID, and tax exemption for short-term OID and bank CD Interest; or
- A Non-U.S. Beneficial Owner for which all Reportable Amounts constitute Effectively Connected Income with a trade or business conducted in the U.S.A. are exempt from NRA withholding.

Attached is **Form W-8ECI**, completed in the name of the Beneficial Owner.

QUALIFIED INTERMEDIARY (QI) *(tick one box only and complete as applicable)*

- A QI that has assumed Primary NRA withholding responsibility and Form 1099 reporting and backup withholding responsibility; or

or

- A QI that has not assumed Primary NRA withholding responsibility and *(tick one box only and complete as applicable)*:

- is receiving all Reportable Amounts exclusively for Non-U.S. Beneficial Owners entitled to _____% reduced double taxation treaty rate with respect to Dividends and tax exemption for Portfolio Interest, short-term OID and bank CD Interest; or

or

- is receiving all Reportable Amounts exclusively for underlying account holders other than U.S. Non-Exempt recipients, that are entitled to receive all Reportable Amounts gross of NRA withholding; or

or

- is receiving all Reportable Amounts exclusively for Non-U.S. Beneficial Owners that are not requesting treaty relief with respect to Dividends, but are entitled to a tax exemption for Portfolio Interest, short-term OID and bank CD Interest; or

or

- is receiving all Reportable Amounts on behalf of Foreign Private Foundations entitled to a 4% rate of NRA withholding tax on Dividends, Interest and long-term OID and a tax exemption for short-term OID and bank CD Interest; or

or

- is receiving all Reportable Amounts exclusively for the account of undocumented account holders, not recognised as U.S. Non-Exempt recipients and subject to 30% NRA withholding tax on Dividends, Interest and long-term OID and to the current rate of backup withholding tax on short-term OID and bank CD Interest; or

or

- is receiving all Reportable Amounts on behalf of undisclosed account holders subject to the current rate of backup withholding tax on all Reportable Amounts.

Attached is **Form W-8IMY**, completed in the name of our account holder to confirm their intermediary status.

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NQI - NON-WITHHOLDING FOREIGN PARTNERSHIP OR FOREIGN TRUST

- An NQI, Non-Withholding Foreign Partnership or Non-Withholding Trust that is receiving all Reportable Amounts on behalf of a single beneficial owner. *(tick one box only and complete as applicable)*
 - A Non-U.S. Beneficial Owner entitled to the _____% reduced double taxation treaty rate with respect to Dividends, a tax exemption with respect to Portfolio Interest and a tax exemption for short-term Original Issue Discount (OID) and bank Certificate of Deposit (CD) interest; or
 - A Non-U.S. Beneficial Owner entitled to the _____% reduced double taxation treaty rate with respect to Dividends, a _____% reduced double taxation treaty rate with respect to long-term OID and pre-1984 bond issues, a tax exemption for Portfolio Interest, short-term OID and bank CD Interest; or
 - A Non-U.S. Beneficial Owner, not claiming the benefit of a U.S. income tax treaty with respect to Dividends but entitled to a tax exemption for short-term OID and bank CD Interest; or
 - A documented U.S. non-exempt recipient for whom we are providing a duly completed **Form W-9**; or
 - A documented U.S. exempt recipient for whom we are providing a duly completed **Form W-9**.

Attached is **Form W-8IMY**, completed in the name of our account holder to confirm their intermediary status, and **Form W-8BEN, W-8EXP, W-8ECI** or **W-9**, as appropriate, from the beneficial owner.

U.S. PERSON *(tick one box only and complete as applicable)*

- A documented U.S. Non-Exempt recipient for whom we are providing a duly completed **Form W-9**; or
- A documented U.S. Exempt recipient for whom we are providing a duly completed **Form W-9**; or
- An undocumented U.S. Non-Exempt recipient whose name and address are:

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Notifications

We undertake to notify Clearstream Banking SA at the latest by 10:00 Central European Time two Business Days prior to any relevant Payment Date of any balance of U.S. Securities that is not covered by this withholding statement or by the attached IRS Form(s) or documentation.

We hereby undertake to notify Clearstream Banking SA promptly, and at the latest within 30 days, of any changes to the information included in this withholding statement or the attached forms and documentation to which this instruction refers.

We hereby undertake to provide Clearstream Banking SA, within its deadline, with any additional statements, certifications, Forms, documentation or information that may be required under the U.S. Internal Revenue Code (IRC) or the regulations thereunder.

Reporting

We hereby appoint Clearstream Banking SA and Clearstream Banking SA's U.S. Tax Reporting Agent as our attorneys-in-fact with authority to collect and forward any information or documents to the IRS to the extent required under Section 1.1441 of the IRC as amended and the regulations thereunder.

We similarly appoint them to collect and forward any information or documents to other persons holding the relevant U.S. Securities for the account of Clearstream Banking SA or from whom Clearstream Banking SA receives payments on such securities.

We irrevocably authorise Clearstream Banking SA to disclose this certificate or any copy, attachments or related information to the interested party, in the event of or threat of administrative or legal proceedings, an official inquiry or request of the U.S. Internal Revenue Service or other relevant authority, in which or to which this withholding statement (including any certificate, Form, document or other information referred to herein) is, or would be, relevant.

Undertakings

We agree irrevocably that, in the event that:

- i) we fail to deliver any certificate, Form or document necessary under the U.S. Internal Revenue Code of 1986 as amended, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2000-12 as amended or Clearstream Banking SA Governing Documents; or
- ii) this certificate or any certificate, Form or information referred to herein and delivered by us to Clearstream Banking SA is incorrect, outdated, incomplete or invalid for any reason within our control or within our knowledge;

then we shall indemnify Clearstream Banking SA for any resulting loss, claim, liability or expense. This includes penalties and resulting additions to tax and interest thereon (and reasonable expenses of counsel). Moreover, Clearstream Banking SA may charge our account or otherwise reclaim from us and we will pay Clearstream Banking SA on demand the amount of such charge or loss and any other expenses incurred by Clearstream Banking SA in pursuing their claim.

We understand that:

- i) If this certificate or any attached or connected certificate, Form or document or any information furnished by us is found to be false, we may be liable for damages and could also be subject to such other sanctions as may be determined by the Secretary of the U.S. Department of the Treasury or Internal Revenue Service; and
- ii) The U.S. Department of the Treasury or Internal Revenue Service may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax on payments to us of interest that would otherwise qualify for exemption from such tax as "portfolio interest" within the meaning of sections 871(h) and 881(c) of the Code. The U.S. Department of the Treasury or IRS may further determine that any certificate or statement given by us will be ineffectual in the preclusion of or entitlement to a reduction of the imposition of the 30% U.S. withholding tax on payments to us of dividends within the meaning of the Code.

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Definitions

For the purposes of this Withholding Statement:

- “Beneficial Owner” means, with respect to a Security, any person that under sections 871(h)(2)(B)(ii) and 881(c)(2)(B)(ii) of the Code is considered to be the beneficial owner of that Security.
- “Code” means the U.S. Internal Revenue Code of 1986 as amended. Any reference to any section of the Code shall mean such section of any successor provisions.
- “Form” means a U.S. Internal Revenue Service form or such successor form as shall be adopted from time to time by the U.S. Internal Revenue Service and any substantially similar substitute form as may be permitted by the Code or the regulations thereunder.
- All terms that are used and not defined herein shall have the meanings given to them in the Internal Revenue Code of 1986 as amended, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2000-12 as amended and Clearstream Banking SA Governing Documents.

Certification

This statement forms an integral part of the attached withholding certificate. We hereby certify, under penalties of perjury, that the above information is true, correct and complete and that I am/we are the (an) authorised representative(s) of the Customer named below.

Name of Clearstream Banking Customer: _____

Address: _____

Customer account number: _____

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date