

U.S. Foreign Targeted Interest Certificate (cont)

(continued from previous page)

For the purposes of the foregoing:

Beneficial Owner of a security means the person who is ultimately entitled to control the income from the security. It does not include a nominee or any person acting in a similar capacity.

Clearing Organisation means a securities clearing organisation that is in the business of holding securities for member organisations and transferring securities among such members by credit or debit to the account of a member without the necessity of physical delivery of the security.

United States Person means an individual who is a citizen or resident of the United States, a corporation, partnership or other entity created or organised in or under the laws of the United States or an estate or trust that is subject to United States Federal income taxation without regard to the source of its income.

United States means the United States of America, the Commonwealth of Puerto Rico and each territory and possession of the United States of America and all areas subject to its jurisdiction.

Foreign-Targeted Obligation means an obligation that is in registered form and was sold or resold in connection with its original issuance in accordance with procedures reasonably designed to ensure that it would be sold only outside the United States to a person that is not a United States person (other than a foreign branch of a United States financial institution). Such obligation, if evidenced by a physical document other than a confirmation receipt, will contain on its face a legend indicating that it has been sold or resold in connection with its original issuance in accordance with such procedures.

We understand that this statement is required in connection with certain tax laws and regulations of the United States. We irrevocably authorise you to produce this statement, or a copy hereof, to any interested party in any administrative or legal proceedings or official inquiries in connection with which this statement is or would be relevant, and to deliver any Forms W-9 (or substitutes delivered pursuant hereto) to the appropriate authorities in compliance with applicable laws and regulations.

For and on behalf of:

Name of Clearstream Banking customer: _____

Full address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date