

## Japanese Payment Handling Agent Certificate

Clearstream Banking S.A.  
42 avenue J.F. Kennedy  
L-1855 Luxembourg  
Luxembourg

**Please mail the completed and signed certificate to:**

Clearstream Services Prague Branch  
Tax Services Prague  
Futurama Business Park  
Building B  
Sokolovska 662/136b  
18600 Prague 8  
Czech Republic

Clearstream<sup>1</sup> account(s): \_\_\_\_\_ (the "Account")

We, the undersigned client of Clearstream, may hold, from time to time in our Account, debt securities issued outside Japan by entities organised under the laws of Japan (the "Japanese Eurobonds").

We hereby represent with respect to such Japanese Eurobonds on and in respect of the date hereof and each interest payment date on which we hold such securities that:

- We are a Japanese Payment Handling Agent, as designated by Article 2-2 paragraph (2) of the Cabinet Order of 17 December 1997; and
- We maintain records of the Japanese Eurobonds held by us for inspection by the Japanese Tax Authorities. We undertake to comply with all applicable Japanese tax compliance rules with respect to payments made on Japanese Eurobonds held in the Account for our own proprietary account and for the account of our clients; and
- All Japanese Eurobonds we may hold from time to time in the Account are beneficially owned by individual residents of Japan or Japanese corporations for Japanese tax purposes.

We undertake to notify you promptly of any circumstance that would render any statement in this certificate incorrect or incomplete.

If administrative or legal proceedings are commenced or threatened in connection with which this certification would be relevant, we irrevocably authorise you to deliver the certificate to any interested party in such proceedings.

This certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and Germany (for Clearstream Europe AG clients using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

**For and on behalf of:**

Name of Clearstream client: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

<sup>1</sup> Clearstream refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Europe AG (for Clearstream Europe AG clients using Creation accounts) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

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Yours faithfully,

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date (DD/MM/YYYY)