

Master Representation for Debt Obligations issued outside Japan before 1 April 2010

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 Banking¹ account(s): _____ (the "Account")

We, the undersigned client of Clearstream Banking, are providing this Representation in respect of debt obligations issued outside Japan by entities organised under the laws of Japan (the "Securities") that we may hold from time to time in the Account. Pursuant to Article 6 of the Special Taxation Measures Law of Japan (Law No. 26 of 1957) (as amended) and the related Cabinet Order of 17 December 1997 (the "Cabinet Order"), we hereby make the following representations with respect to Japanese Securities on and in respect of the date hereof and each interest payment date on which we hold such securities.

1. Based on representations or other information received from persons for which we hold the Securities in the Account and except as set forth below, all the Securities in the Account are either:
 - a) beneficially owned by persons that are not individual residents of Japan or Japanese corporations for Japanese tax purposes
or
 - b) held for its own proprietary account by a Japanese financial institution that is designated in Article 3-2 paragraph (19) of the Cabinet Order as a Bank, a Shinkin Bank, the Federation of Shinkin Banks, The Shoko Chukin Bank, The Norinchukin Bank, a life insurance company, a non-life insurance company, or a securities company licensed under Article 28 paragraph (2) item (i) of the Securities and Exchange Law of Japan (a "Designated Financial Institution"); or
 - c) held for the account of an individual resident of Japan or a Japanese corporation whose receipt of interest on the Securities is made through a payment handling agent in Japan as defined in Article 2-2 paragraph (2) of the Cabinet Order.
2. In the event the Securities are held by us in our capacity as beneficial owner, we hereby certify that:
 - we qualify as the beneficial owner for tax purposes and are entitled to any related tax relief at source or quick refund claimed, based on the applicable tax laws and regulations in the Japanese market;
 - such related tax relief entitlement to any related tax relief at source or quick refund is valid for any such Securities sourced in the Japanese market already held on the Account or to be held in the future in the Account;
 - such related tax relief entitlement to any related tax relief at source or quick refund is not restricted by any contractual obligation such as a lending or collateral arrangement.
3. We agree to provide you with an Excluded Securities Notice if, on any interest payment date in respect of the Securities held in the Account, we will not be able to make the representation set forth in paragraph 1 above.

¹ Clearstream Banking refers to 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.

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

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid for 5 years as from that date unless terminated by not less than ten (10) business days' written notice to Clearstream served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream with a renewed One-Time Certificate.

This certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg and the courts of Luxembourg shall have exclusive jurisdiction for all legal proceedings relating thereto.

For and on behalf of:

Name of Clearstream Banking client: _____

Address: _____

By (authorised signature/s):

Authorised signature

Name

Title

Place

Authorised signature

Name

Title

Date (DD/MM/YYYY)