

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

Clearstream Europe AG  
Mergenthalerallee 61  
65760 Eschborn  
Germany

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

We, the undersigned client of Clearstream Europe, 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. We further certify that, in the event the Securities are held by us in our capacity as beneficial owner:
  - 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.

<sup>1</sup> Clearstream Europe refers to Clearstream Europe AG 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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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.

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.

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

6. 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.

### For and on behalf of the client:

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

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

### By (authorised signature/s):

Authorised signature

Name

Title

Place

Authorised signature

Name

Title

Date (DD/MM/YYYY)