

Withholding Statement U.S. Financial Institution

With respect to account number(s) _____ (the "Account(s)") with **Clearstream Banking AG** (hereinafter "Clearstream Banking AG"), we hereby certify that, with respect to all Securities that are, or may be, held in the Account(s) from time to time and to all Chapter 4 Withholdable payments and/or Chapter 3 Reportable payments paid on such securities that are U.S. Securities:

We are a U.S. Corporation or Partnership and, with respect to U.S. Securities that are, or may be, held in the Account(s) from time to time, we are not acting as a Qualified Intermediary (QI) through a branch outside the U.S.A.

With regard to Chapters 3 and 4 of the Code, we endorse due diligence, withholding and reporting responsibilities as applicable and required by our status.

Our taxpayer identification number (TIN) is: _____

Attached is **Form W-9**, duly completed in our name confirming our status under Chapters 3 and 4 of the Code.

Notifications

We undertake to notify Clearstream Banking AG, at the latest by 10:00 Central European Time two Business Days before any relevant Payment Date, of any balance of U.S. Securities that is not covered by this Withholding Statement or by the attached U.S. Internal Revenue Service (IRS) Form(s) or documentation.

We hereby undertake to notify Clearstream Banking AG 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 AG, within its deadline, with any additional statements, certifications, Forms, documentation or information that may be required under the Code or the regulations thereunder or under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder.

We hereby acknowledge and agree that, in the event of erroneous Chapter 4 status classification provided by ourselves, Clearstream Banking AG will be required, as of 90 calendar days starting at the date when the erroneous claim was made, to withhold on future payments, if any, the amount of tax that should have been withheld during this 90 calendar day period.

Reporting

We hereby appoint Clearstream Banking AG and Clearstream Banking AG'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 Code 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 AG or from whom Clearstream Banking AG receives payments on such Securities.

We authorise Clearstream Banking AG 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 IRS 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.

We acknowledge and agree that Clearstream Banking AG may disclose to the German Tax Authorities any information or documents required to be collected by Clearstream Banking AG under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder.

Undertakings

We acknowledge and accept that the responsibility to:

- i) deliver any certificate, Form or document necessary under the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2000-12 as amended, the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder or Clearstream Banking AG Governing Documents; and

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- ii) ensure that any certificate, Form or information referred to herein and delivered by us to Clearstream Banking AG is incorrect, outdated, incomplete or invalid for any reason within our control or within our knowledge;

lies solely with us and Clearstream Banking AG shall not bear any responsibility to verify that such documentation is correct, up to date, complete and valid.

Clearstream Banking AG may charge our Account(s) or otherwise reclaim from us and we will pay Clearstream Banking AG on demand the amount of such charge or loss and any other expenses incurred by Clearstream Banking AG 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, the IRS or the competent German authority under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder; and
- ii) the U.S. Department of the Treasury, the IRS, the competent German authority under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder or the competent authority under the Intergovernmental Agreement or implementing legislation or regulations thereunder to which we are subject 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 under Chapter 4 of the Code on any Withholdable payment credited to our Account(s); and
- iii) similarly, the U.S. Department of the Treasury or the IRS 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.

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 Securities.
- "Chapter 3 Reportable payment" means any income paid to the account and that is considered as falling under U.S. withholding and reporting per Chapter 3 / Chapter 61 of the IRC and regulations issued thereunder.
- "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 (IRS) form or such successor form as shall be adopted from time to time by the IRS and any substantially similar substitute form as may be permitted by the Code or the regulations thereunder.
- "Withholdable payment" means any payment of fixed or determinable annual or periodical gains, profits and/or income from sources within the U.S.A. to the extent treated as a withholdable payment in Chapter 4 of the Code and regulations issued thereunder.
- All terms that are used and not defined herein shall have the meanings given to them in the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2000-12 as amended, the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder and Clearstream Banking AG Governing Documents.

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Certification

This statement forms an integral part of the attached withholding certificate. We hereby certify, under penalty 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.

This statement shall be governed by and construed in accordance with the laws of the Federal Republic of Germany. Any proceeding, suit or action arising out of or in connection with this statement shall be brought before the competent courts of Frankfurt/Main, Germany.

Name of Clearstream Banking AG Customer: _____

Address: _____

Customer account number: _____

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date