

One-Time Certificate for Irish Wholesale Debt Instruments

[Customer's letterhead]

Clearstream Banking
OTL - Tax Services
42, avenue J.F. Kennedy
L-2967 Luxembourg

Date: _____

Subject: One-Time Certificate for Irish Wholesale Debt Instruments

Account: _____

We, the undersigned Customer of Clearstream Banking, may hold from time to time in our account with Clearstream Banking (the "Account") debt obligations issued by entities resident for tax purposes in Ireland which may pay interest free of withholding tax under section 246A(3) (b) (ii) (II) and (III) of the Taxes Consolidation Act 1997 (the "Irish wholesale debt instruments" or the "Securities").

Pursuant to the above indicated Irish legislation, we hereby make the following representations with respect to all Irish wholesale debt instruments held in the Account as of the date hereof and each interest payment date on which we may hold such Securities (*check/complete section 1, section 2 or section 3 as appropriate*):

1. We are the beneficial owner of any such Securities we may hold from time to time in the Account, and
- we are not resident in Ireland and we enclose a duly signed "*Declaration of residence outside Ireland for the purpose of Section 246A(5) Taxes Consolidation Act 1997*" which remains valid until revoked;
- or
- we are resident in Ireland and we confirm that the relevant tax reference number is as follows:

We hereby undertake to provide Clearstream Banking with a new One-Time Certificate for Irish Wholesale Debt Instruments and a "*List of Beneficial Owners for Irish Wholesale Debt Instruments*" if, on any record date, we hold any such Securities on behalf of third party beneficial owner(s).

2. We are not the beneficial owner of all Securities that we may hold from time to time in the Account, but we hold the Securities exclusively for one beneficial owner.

Name and address of the beneficial owner:

and

- the beneficial owner is not resident in Ireland and we enclose a duly signed "*Declaration of residence outside Ireland for the purpose of Section 246A(5) Taxes Consolidation Act 1997*" which remains valid until revoked;
- or
- the beneficial owner is resident in Ireland and we confirm that the relevant tax reference number is as follows: _____

We hereby undertake to provide Clearstream Banking with a new One-Time Certificate for Irish Wholesale Debt Instruments and a "*List of Beneficial Owners for Irish Wholesale Debt Instruments*" if, on any record date, we hold any such Instruments on behalf of other third party beneficial owners.

3. We are not the beneficial owner of all Securities that we may hold from time to time in the Account.

We hereby undertake to provide Clearstream Banking with a list of beneficial owners entitled to tax exemption in the relevant form (see "*List of Beneficial Owners for Irish Wholesale Debt Instruments*"), for each relevant interest payment date.

We furthermore undertake to provide one duly signed "*Declaration of residence outside Ireland for the purpose of Section 246A(5) Taxes Consolidation Act 1997*" for every beneficial owner holding Irish wholesale debt instruments in our Account.

We understand that every issuer requests an original "*Declaration of residence outside Ireland for the purpose of Section 246A(5) Taxes Consolidation Act 1997*". If the beneficial owner subsequently acquires other Irish wholesale debt instruments, a new Declaration will therefore be required.

We irrevocably authorise Clearstream Banking to act on the information contained in this Certificate and any document or information submitted to Clearstream Banking pursuant to this Certificate.

We hereby appoint, as the case may be, Clearstream Banking and Clearstream Banking's depository/depositories for Irish wholesale debt, the issuer and the Issuing and Paying Agent as our attorneys-in-fact with authority to collect and forward this Certificate or a copy of this Certificate, any attachments and any information relating to it as well as balances of Irish wholesale debt instruments in the above-mentioned Account to the Irish authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby accept full responsibility in case of any claims made for additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this Certificate including the eventual list of beneficial ownership and other documents submitted herewith and therefore to indemnify and keep indemnified Clearstream Banking in respect of any penalties, taxes and interest thereon, levied by the Irish tax authorities or any other authority, or in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this Certificate.

We understand that, in order to obtain any interest payment at a reduced rate of withholding tax, it may be necessary for Clearstream Banking to provide certain information to the Clearstream Banking's depository/depositories for Irish wholesale debt instruments, the issuer of the Securities and the Irish tax authorities. We understand that the Irish authorities may forward the information received from us in connection with this procedure to the tax authorities of the countries of residence of the beneficial owners.

We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this Certificate, or any certificate or statement in a certificate provided pursuant to this Certificate, including a list of beneficial owners in the relevant form, untrue or incomplete.

We certify under penalty of perjury that the above information is true, correct and complete and that we are authorised representatives of the financial institution named below.

For and on behalf of:

Name and address of Clearstream Banking customer:

By (authorised signature/s):

Authorised Signatory

Name

Title

Authorised Signatory

Name

Title