

List of Beneficial Owners for Irish Wholesale Debt Instruments

[This list can be returned by mail, tested telex or authenticated S.W.I.F.T. and is to be received by Clearstream Banking no later than the Clearstream deadline]

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

Subject: List of Beneficial Owners for Irish Wholesale Debt Instruments

Date: _____ Account: _____

This list complements our "One-Time Certificate for Irish Wholesale Debt Instruments" dated _____, which otherwise remains valid and correct.

For the purpose of ensuring that exemption at source from Irish withholding tax is granted on interest payments specified hereunder, we hereby certify that we hold in our Account, the following quantities of the following Securities for the beneficial owners listed below and that we are authorised to collect the income payment.

This list is applicable with respect to the following interest payment on the Irish wholesale debt instruments described below:

Security name: _____
 Security Code (ISIN or Common Code): _____
 Total quantity of Securities held: _____
 Interest payment date: _____

We certify that we hold in the Account the following quantities of the above Irish wholesale debt instruments for the following beneficial owners who have submitted a "*Declaration of residence outside Ireland for the purpose of Section 246A(5) Taxes Consolidation Act 1997*" (the "Declaration") which remains valid until revoked:

Name and Address of the beneficial owners	Country of residence	Quantity of securities
Total:		

We certify that we hold in the Account the following quantities of the above Irish wholesale debt instruments for the following beneficial owners who are resident for tax purposes in Ireland:

Name and Address of the beneficial owners	Tax reference number	Quantity of securities
Total:		

We understand that an exemption from Irish withholding tax is only available if this list and any enclosed Declarations are submitted to Clearstream Banking before the applicable deadline.

Holding excluded from tax exemption

We certify that the following holding in the above-named Irish wholesale debt instrument is not eligible for an exemption from Irish withholding tax.

Quantity of securities: _____

For and on behalf of:

Name and address of Clearstream Banking customer:

By (authorised signature/s):

 Authorised Signatory

 Name

 Title

 Authorised Signatory

 Name

 Title