

Appendix B - Power of Attorney¹

(insert Name of Pension Fund/IRA) (the Undersigned), with address in

(insert City, State, Country) hereby appoints

(insert name and address of depository bank) ("Bank") and/or the Bank's designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in

(insert name of the issuer) ("Securities") that the Bank holds in its safe custody on behalf of the Undersigned through a Participant in the Depository Trust Company:

- i) To sign and file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive, on behalf of the Undersigned, tax repayments made by competent tax authorities as a result of lodging reclaim forms.
- iii) To perform any other act as may be necessary to execute the acts mentioned herein.

The Undersigned also authorises the Bank and/or the Bank's designated standing proxy(ies) to submit this Power of Attorney or a photocopy of it to competent tax authorities.

(insert Name of Pension Fund/IRA)

_____ (insert Place and Date)

_____ (insert Signature of Officer of Beneficiary)

In addition, the authorised representative:

Confirms that more than 50% of the beneficiaries, members or participants of the eligible pension fund were individual residents of _____ (insert country of residence of the members of the pension fund) or Japan as of the prior taxable period.

(insert Name of Pension Fund/IRA)

_____ (insert Place and Date)

_____ (insert Signature/Title of Officer of Beneficiary)

1. To be printed under the official letterhead of the Pension Fund.