

Japanese Payment Handling Agent Certificate

Clearstream Banking S.A.
42 avenue J.F. Kennedy
L-1855 Luxembourg
Luxembourg

Please mail the completed and signed Certificate to:

Clearstream Operations Prague s.r.o.
Attn: PTS - Tax Services
Futurama Business Park Building B
Sokolovska 662/136b
CZ-18600 Prague 8
Czech Republic

Clearstream Banking account(s): _____ (the "Account")

Subject: Japanese Eurobonds

We, the undersigned customer of Clearstream Banking, may hold, from time to time in our Account, debt securities issued outside Japan by entities organised under the laws of Japan (the "Japanese Eurobonds").

We hereby represent with respect to such Japanese Eurobonds on and in respect of the date hereof and each interest payment date on which we hold such securities that:

- we are a Japanese Payment Handling Agent, as designated by Article 2-2 paragraph (2) of the Cabinet Order of 17 December 1997; and
- we maintain records of the Japanese Eurobonds held by us for inspection by the Japanese Tax Authorities. We undertake to comply with all applicable Japanese tax compliance rules with respect to payments made on Japanese Eurobonds held in the Account for our own proprietary account and for the account of our customers; and
- all Japanese Eurobonds we may hold from time to time in the Account are beneficially owned by individual residents of Japan or Japanese corporations for Japanese tax purposes.

We undertake to notify you promptly of any circumstance that would render any statement in this certificate incorrect or incomplete.

If administrative or legal proceedings are commenced or threatened in connection with which this certification would be relevant, we irrevocably authorise you to deliver the certificate to any interested party in such proceedings.

Name of Clearstream Banking customer: _____

Address: _____

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title