

Letter of Request to Clearstream Banking for Reclaim of Withholding Tax on Japanese Securities

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: PTR - Tax Services
Futurama Business Park Building B
Sokolovska 662/136b
CZ-18600 Prague 8
Czech Republic

Clearstream Banking¹ account(s): _____ (the "Account")

We refer to the following income payment on the following security:

Security name: _____

ISIN or Common Code: _____

Income payment date: _____

Our Account was credited with the above-mentioned Income payment under deduction of _____% Japanese withholding tax on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____

Residence of beneficial owner (full address): _____

Quantity of securities: _____

Total income amount received, net of withholding tax: _____

(continued on next page)

1. "Clearstream Banking" refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Banking AG (for Clearstream Banking AG customers using Creation accounts) with registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500".

Letter of Request to Clearstream Banking for Reclaim of Withholding Tax on Japanese Securities (cont.)

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We hereby request that Clearstream Banking forward our application to the Japanese Tax Authorities for a refund of JPY _____ of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Japan and _____;

Please credit the refunded withholding tax to the Account, with the following reclaim reference _____, upon receipt from the Japanese Tax Authorities.

Request for Clearstream Banking credit advice: *(please tick the box if appropriate):*

We hereby request that Clearstream Banking issues a credit advice reflecting our entire holding on the Account and the tax withheld at the maximum rate for the above-mentioned income payment.

We hereby authorise and instruct Clearstream Banking to attach such credit advice to the above reclaim request, which will be forwarded to the Japanese Tax Authorities.

We further acknowledge and agree that a fee will be charged by Clearstream Banking to our Account according to the stipulations of the appropriate Clearstream Banking Fee Schedule.

This letter of request is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach:

- Other documentation as required by the Clearstream Banking procedure.