

Samurai Bonds - One-Time Certificate of Residence in Japan - Corporations

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

Please mail the completed and signed Certificate to:

Clearstream Services Prague Branch
Tax Services Prague
Futurama Business Park Building B
Sokolovska 662/136b
18600 Prague 8
Czech Republic

Clearstream Banking¹ account: _____ (the "Account")

We, the undersigned customer of Clearstream Banking, may hold, from time to time in the Account, debt securities (the "Securities") issued (i) by entities organised under laws other than those of Japan or (ii) by any governmental agency not resident for tax purposes in Japan, but on which the interest is payable in Japan. Any such debt securities as may from time to time be credited to the Account on behalf of one or more beneficial owners (including ourselves, when applicable) are herein referred to as "Samurai bonds".

In order to evidence entitlement to a reduced tax rate from Japanese withholding tax on payments of interest on Samurai bonds, we hereby certify that:

1. The beneficial owners (including ourselves, when applicable) on whose behalf a reduced tax rate is requested are residents in Japan for Japanese tax purposes.
2. The beneficial owners (including ourselves, when applicable) are Japanese Corporations that are designated in Act No. 34 of 31 March 1965, Part I Chapter I Article 2-3 of the Corporate Tax Act as corporations that have their head office or principal office in Japan and are eligible for a reduced rate of Japanese withholding tax (that is, 15.315%).
3. We will notify Clearstream Banking promptly upon any change of circumstances or upon receipt of any information that would render any statement in this declaration untrue if made at the time of such change of circumstances or receipt of such information.
4. We hereby appoint Clearstream Banking and/or Clearstream Banking's depositories for Samurai bonds as our attorney(s) with powers of attorney:
 - a) To collect from Clearstream Banking and/or to report or produce to the appropriate Japanese Tax Authorities such information (including: this certificate or a copy hereof, any documentation submitted to Clearstream Banking pursuant to this certificate, the balance of Samurai bonds in the Account, and information on the amount of interest received) as is required to establish the entitlement to a reduced tax rate on payments of interest on Samurai bonds; and
 - b) To collect from Clearstream Banking and/or to produce this certificate or a copy hereof, any documentation submitted to Clearstream Banking pursuant to this certificate, the balance of Samurai bonds in the Account, and information on the amount of interest received, to the appropriate Japanese authorities, including the Japanese Tax Authorities, in connection with any administrative or legal proceedings or official inquiries to which this certificate is or would be relevant.

(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".

Samurai Bonds - One-Time Certificate of Residence in Japan - Corporations (cont.)

(continued from previous page)

5. We hereby accept full responsibility in case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certification including any additional information provided in connection to it.
6. This certificate 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.

For and on behalf of:

Name of Clearstream Banking customer: _____

Address: _____

Prefecture: _____

Japan personal number: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date