Samurai Bonds - One-Time Certificate of Residence outside Japan

Clearstream Banking S.A.
42 avenue J.F. 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[1] account(s): _____ (the "Account")

We, the undersigned client of Clearstream, may hold, from time to time in our Account, debt 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 are herein referred to as "Samurai bonds".

In order to evidence entitlement to exemption (full relief) from Japanese withholding tax on payments of interest on Samurai bonds, we hereby certify that:

1. The beneficial owners (including ourselves, if applicable) on whose behalf exemption at source is requested are not resident in Japan for Japanese tax purposes.

2. All interest paid on Samurai bonds is exempt from Japanese withholding tax by virtue of the beneficial owners (including ourselves, if applicable) being resident outside Japan, as referred to in paragraph 1 above, unless we notify CBL to the contrary before the applicable record date.

3. We will notify Clearstream 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 and/or Clearstream's depositories for Samurai bonds as our attorney(s) with powers of attorney:

    a) To collect from Clearstream 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 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 entitlement to exemption (full relief) from Japanese withholding tax on payments of interest on Samurai bonds; and

    b) To collect from Clearstream and/or to produce this certificate or a copy hereof, any documentation submitted to Clearstream 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.

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[1] Clearstream 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 Europe AG (for Clearstream Europe AG clients using Creation accounts) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

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. clients) and Germany (for Clearstream Europe AG clients using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

For and on behalf of :

Name of Clearstream client: _____

Address: _____

_____

Client account number:_____

By (authorised signature/s):

_____	_____
Authorised signature	Authorised signature
_____	_____
Name	Name
_____	_____
Title	Title
_____	_____
Place	Date (DD/MM/YYYY)