

One-Time Certificate - Canadian Equities and Trust Instruments - Client Assets

Please mail the completed and signed Certificate to:

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

Clearstream Banking¹ account: _____ (the "Account")

We, the undersigned customer of Clearstream Banking may hold from time to time in our Account Canadian equities and trust instruments (the "Securities").

For the purposes of ensuring that we are eligible to hold and obtain relief at source or quick refund on income payments on the Securities in the Account, we hereby certify, represent and warrant to Clearstream Banking that:

- 1['] We are not the beneficial owner of any such Securities that we may hold from time to time in the Account and that the beneficial owner(s) are not resident for tax purposes in Canada (as defined by the relevant Canadian laws and regulations) and do not operate/derive income from the Securities through a Canadian permanent establishment; and
- 2['] (tick **one** box only and complete as appropriate.)

- A. We hold the Securities exclusively for beneficial owner(s) who are entitled to application of withholding tax at the following reduced rate(s), according to the Double Taxation Treaty (DTT) between Canada and the country of tax residence of the beneficial owner(s):

Dividend payments: _____ %

Trust income: _____ %

We certify that the beneficial owner(s) qualify as non-resident per Canadian Revenue Agency (CRA) Form NR301 and acknowledge that the stated reduced DTT rate(s) will be applied for taxable Canadian dividend and trust income payments made on our Account.

We further certify that we have received confirmation, including a valid CRA Form NR301 from each beneficial owner for whom we are acting as intermediary, that each portion of the income from such property is solely for the beneficial ownership of person(s) resident in, and eligible to claim treaty reduction benefits under a tax treaty with, a country that provides for the Canadian withholding tax rate specified above on the amounts paid or credited in respect of such property.

We acknowledge that the CRA Forms NR301 must be provided promptly to Clearstream Banking upon request at any time and that it remains solely our responsibility, at all relevant times, to monitor the expiration of each such Form NR301 and either to obtain renewals of such Forms or, immediately on expiration of such Forms, to provide instructions to have the correct applicable Canadian withholding tax deducted and that Clearstream Banking has no responsibility or liability in this regard.

OR

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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 and Clearstream Banking AG customers) 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"

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B. We hold the Securities for several beneficial owners who may be subject to different tax rates. We

hereby acknowledge that, for the purposes of obtaining the appropriate reduced rates or exemption on a portion or portions of the income to be paid or credited on the property in the Account, we must submit to Clearstream Banking, in addition to this One-Time Certificate and no later than the deadlines prescribed by Clearstream Banking:

- For beneficial owner(s) that are entitled to application of withholding tax at a reduced rate, according to the DTT between Canada and the country of tax residence of the beneficial owner(s):

A per-payment Breakdown of Holdings, via SWIFT or other agreed authenticated means of communication, confirming the quantity of the Securities held and the tax rates to be applied.

We further certify that, where we instruct Clearstream Banking to apply tax at a reduced rate according to a DTT, the beneficial owner(s) qualify as non-resident per CRA Form NR301 and that we have received confirmation, including a valid CRA Form NR301 from each beneficial owner for whom we are acting as intermediary, that each portion of the income from such property is solely for the beneficial ownership of person(s) resident in, and eligible to claim tax reduction benefits under a tax treaty with, a country that provides for the Canadian withholding tax rate specified in our per-payment Breakdown of Holdings on the amounts paid or credited in respect of such property.

We acknowledge that the CRA Forms NR301 must be provided promptly to Clearstream Banking upon request at any time and that it remains solely our responsibility, at all relevant times, to monitor the expiration of each such Form NR301 and either to obtain renewals of all such Forms NR301 or, immediately on expiration of such Forms NR301, to provide instructions to have the correct applicable Canadian withholding tax deducted and that Clearstream Banking has no responsibility or liability in this regard.

- For beneficial owner(s) that are recognised as tax-exempt for the purposes of withholding tax on dividend payments on Canadian equities by the CRA:

A per-payment Breakdown of Holdings, per beneficial owner, via SWIFT or other agreed authenticated means of communication, confirming the quantity of the Securities held and including the full name of the beneficial owner for whom tax exemption is sought and the tax rates to be applied; and

A Withholding Tax Exemption Letter (each, a "Letter"), issued by the CRA, that is valid for the payday with respect to all income for which such exemption is claimed.

We acknowledge that it remains solely our responsibility, at all relevant times, to monitor the expiration of each such Letter and either to obtain renewals of all such Letters or, immediately on expiration of such Letters, to provide instructions to have the correct applicable Canadian withholding tax deducted and that Clearstream Banking has no responsibility or liability in this regard.

We hereby understand and agree that Clearstream Banking, its depository and its other agents will be relying on the information and instruction contained herein to withhold or cause to be withheld the appropriate amounts of applicable withholding tax. We therefore understand and agree that it is solely our responsibility to ensure that any information provided hereunder for tax purposes is complete, accurate and up to date and that in no way are we reliant upon Clearstream Banking for the purposes of determining the applicable tax rate.

We undertake to provide Clearstream Banking and/or the CRA, promptly upon request at any time, with such information as may be necessary to substantiate the accuracy of the information contained herein, including but not limited to:

- A List of Beneficial Owners;
- A proof of tax residence for beneficial owners who are eligible to obtain a reduced rate of withholding tax at source;
- Forms NR301;
- The information requested on these forms received from the beneficial owners or payees;
- Any other tax documentation required from time to time

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We hereby understand and agree that it is the responsibility of solely the beneficial owner(s) to perform any tax reporting or filings that may be required in Canada or any other country or countries with respect to payments received into the Account, and that neither Clearstream Banking nor its depository nor other agents shall have any responsibility or liability for any such tax reporting or filings on behalf of the beneficial owner(s).

We hereby acknowledge and agree that Clearstream Banking, in acting in compliance with the terms of this One-Time Certificate, shall not be liable or responsible for:

- Any losses, damages, costs, expenses, claims or liabilities hereunder, save and except for direct losses, damages, costs, expenses, claims or liabilities directly arising out of the negligence or wilful misconduct of Clearstream Banking;
- Any indirect, incidental, special or consequential damages and damages for loss of profits, revenue or savings (actual or anticipated), economic loss, loss of data or loss of goodwill (whether or not Clearstream Banking knew or was advised of the possibility of such damage or such damage was otherwise foreseeable), except to the extent of Clearstream Banking 's gross negligence or wilful misconduct.

We hereby undertake to indemnify, exonerate and hold Clearstream Banking harmless from and against any and all actions, causes of action, suits, losses, costs, liabilities, damages and expenses (including reasonable attorneys' fees and disbursements) incurred by Clearstream Banking as a result of, or arising out of, or relating to any such failure (irrespective of whether Clearstream Banking is a party to the action for which indemnification hereunder is sought), any errors or omissions (including, without limitation, out-of-date information) contained herein and/or as a result of the CRA determining or asserting at any time that one or more beneficial owner(s) on behalf of whom we hold the Securities do not qualify for the specified treaty withholding rates or tax exemption that we have claimed.

We hereby understand and agree that signing this declaration does not guarantee relief at source. We hereby represent and warrant to Clearstream Banking that:

- I. Any information provided hereunder for tax purposes shall at all times be true, complete, accurate and up to date;
- II. Each of the signatories hereto has full power and authority to execute this One-Time Certificate on our behalf;
- III. We are duly authorised and empowered to issue this One-Time Certificate;
- IV. This One-Time Certificate constitutes our legal, valid, and binding obligations, enforceable against us in accordance with its terms.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid unless terminated by a not less than 10 business days' written notice to Clearstream Banking served to the above-mentioned address.

This One-Time 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 Clearstream Banking AG customers) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) shall have exclusive jurisdiction for all legal proceedings relating thereto.

Any proceeding, suit or action arising out of or in connection with this One-Time Certificate shall be brought in the courts of Germany.

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For and on behalf of:

Name of Clearstream Banking customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date