

One-Time Certificate U.S. Financial Institution

(To be completed by customers of Clearstream Banking AG)

Clearstream Banking AG
42, avenue J.F. Kennedy
L-1855 Luxembourg
Luxembourg

(For the purpose of this statement Clearstream Banking AG is referred as to "CBF")

With respect to CBF account number(s) _____ (the "Account(s)") we hereby certify that, with respect to all Securities that are, or may be, held in the Account(s) from time to time and to all Chapter 4 Withholdable payments and/or Chapter 3 Reportable payments paid on such securities that are U.S. Securities:

We are a U.S. Corporation or Partnership and, with respect to U.S. Securities that are, or may be, held in the Account(s) from time to time, we are not acting as a Qualified Intermediary (QI) through a branch outside the U.S.A.

With regard to Chapters 3 and 4 of the Code, we endorse due diligence, withholding and reporting responsibilities as applicable and required by our status.

Our taxpayer identification number (TIN) is: _____

Attached is **Form W-9**, duly completed in our name confirming our status under Chapters 3 and 4 of the Code.

Notifications

We undertake to notify CBF at the latest by 10:00 Central European Time two (2) Business Days prior to any relevant Payment Date of any balance of the Securities that is not covered by this One-Time Certificate or by the attached IRS Form(s) or documentation.

We hereby undertake to notify CBF promptly, and at the latest within 30 calendar days, of any changes to the information included in this One-Time Certificate or the attached forms and documentation to which this instruction refers.

We hereby undertake to provide CBF, within its deadline, with any additional statements, certifications, Forms, documentation or information that may be required under the Code or the regulations thereunder or under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder.

We hereby acknowledge and agree that in case of erroneous Chapter 4 status classification provided by ourselves, CBF will be required, as of 90 calendar days starting at the date when the erroneous claim was made, to withhold on future payments, if any, the amount of tax that should have been withheld during this 90 calendar days period.

Reporting

We hereby appoint CBF and CBF's U.S. Tax Reporting Agent as our attorneys-in-fact with authority to collect and forward any necessary information or documents in connection with the Securities to the IRS to the strict extent required under Chapter 3, Chapter 4 (if applicable) and Chapter 61 of the Code as amended and the regulations thereunder.

We similarly appoint them to collect and forward the required information or documents to other persons holding the relevant Securities for the account of CBF or from whom CBF receives payments on such Securities.

We irrevocably authorise CBF to disclose this certificate or any copy, attachments or related information to the interested party, in the event of or threat of administrative or legal proceedings, an official inquiry or request of the IRS or other relevant authority, in which or to which this One-Time Certificate (including any certificate, Form, document or other information referred to herein) is, or would be, relevant.

We acknowledge and agree that CBF may disclose to the German tax authorities the information or documents required to be collected and/or reported by CBF under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder.

(continued on next page)

One-Time Certificate - U.S. Financial Institution (cont)

(continued from previous page)

Undertakings

We acknowledge and accept that the responsibility to:

- i) deliver any certificate, Form or document necessary under the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2014-39 as amended, the German-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder or CBF Governing Documents; and
- ii) ensure that any certificate, Form or information referred to herein and delivered by us to CBF is incorrect, outdated, incomplete or invalid for any reason within our control or within our knowledge;

lies solely with us and CBF shall not bear any responsibility to verify that such documentation is correct, up to date, complete and valid. CBF may charge our account(s) or otherwise reclaim from us and we will pay CBF on demand the amount of such charge or loss and any other expenses incurred by CBF in pursuing their claim.

We understand that:

- i) If this certificate or any attached or connected certificate, Form or document or any information furnished by us is found to be false, we may be liable for damages and could also be subject to such other sanctions as may be determined by the Secretary of the U.S. Department of the Treasury or IRS or by the competent German authority under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder; and
- ii) The U.S. Department of the Treasury or IRS or the competent German authority under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder to which we are subject may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax under Chapter 4 of the Code on any withholdable payment credited to our account.
- iii) Similarly, The U.S. Department of the Treasury or IRS may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax on payments to us of interest that would otherwise qualify for exemption from such tax as "portfolio interest" within the meaning of sections 871(h) and 881(c) of the Code. The U.S. Department of the Treasury or the IRS may further determine that any certificate or statement given by us will be ineffectual in the preclusion of or entitlement to a reduction of the imposition of the 30% U.S. withholding tax on payments to us of dividends within the meaning of the Code.

Definitions

For the purposes of this One-Time Certificate:

"Beneficial Owner" means, with respect to a Security, any person that under sections 871(h)(2)(B)(ii) and 881(c)(2)(B)(ii) of the Code is considered to be the beneficial owner of that Security.

"Chapter 3 Reportable payment" means any income paid to the account and that is considered as falling under U.S. withholding and reporting as per Chapter 3 / Chapter 61 of the Code and regulations issued thereunder.

"Code" means the U.S. Internal Revenue Code of 1986 as amended. Any reference to any section of the Code shall mean such section of any successor provisions.

"Form" means a IRS form or such successor form as shall be adopted from time to time by the IRS and any substantially similar substitute form as may be permitted by the Code or the regulations thereunder.

"Withholdable payment" means any payment of fixed or determinable annual or periodical gains, profits and income from sources within the U.S., to the extent treated as a withholdable payment in Chapter 4 of the Code and regulations issued thereunder.

continued on next page)

(One-Time Certificate - U.S. Financial Institution (cont))

(continued from previous page)

All terms that are used and not defined herein shall have the meanings given to them in the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2014-39 as amended , the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder and CBF Governing Documents.

Certification

This statement forms an integral part of the attached withholding certificate. We hereby certify, under penalties of perjury, that the above information is true, correct and complete and that I am/we are the (an) authorised representative(s) of the Customer named below. This statement shall be governed by and construed in accordance with the laws of the Federal Republic of Germany.

Any proceeding, suit or action arising out of or in connection with this statement shall be brought before the competent courts of Frankfurt/Main, Germany.

Name of Clearstream Banking AG Customer: _____

Address: _____

Customer account number: _____

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date