

**Request for Refund of Stamp Duty Reserve Tax
ECJ Ruling Case C-569-7 October 2009**

Clearstream Banking AG
Attn: Settlement Global - OAA / EA.08.301
60485 Frankfurt am Main
Germany

Clearstream Banking account: _____ (the "Account")

Full 18-character Unique ID for this request: _____

N.B.: Unique ID must be provided by the Clearstream customer, in the format: nnnnyyyymmddcccc where: nnnnn=CBL account number; yyymmdd=date of submitting the request; cccc=own 5-alphanumeric reference.

Dear Sir/Madam,

We wish to obtain a refund of Stamp Duty Reserve Tax (SDRT) through Clearstream Banking on the below-mentioned transaction processed on our Clearstream Banking Account.

We confirm that we have no knowledge of our counterparty reclaiming the SDRT from HM Revenue and Customs (HMRC) on our behalf.

Security ISIN or Common Code: _____

CBL transaction reference: _____

Trade date: _____ Settlement date: _____

Ex date: _____ Payment date: _____

Stamp Duty charged: Currency: _____ Amount: _____

CREST Transaction ID (first leg if applicable): _____

Other Evidence/Documentation (attached if applicable): _____

Other Comments/Justification (if applicable): _____

A refund of SDRT is claimed in accordance with the ruling of the European Court of Justice Case C-569-7 of 1 October 2009 and within the appropriate fixed period, beginning with the later of the date on which the respective payment was made and the relevant accountable date.

We confirm that the securities were received on our Account as a result of an issue of new securities incorporated in the UK and we enclose herewith a copy of the corporate action notification or offering circular.

We irrevocably authorise you to act on the information contained in this request. We hereby appoint Clearstream Banking and Clearstream Banking's depository for UK chargeable securities as our attorneys-in-fact with authority to collect and forward this request or a copy of this request, any attachments and any information relating to it to HMRC if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this request or in any additional information provided in connection to it untrue or incomplete.

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We accept full responsibility in the case of any claims or additional taxes, interest thereon, or penalties levied by HMRC in connection with any payments made in reliance upon this request including any additional information provided in connection to it.

We furthermore understand and accept that additional documentation or supporting evidence may be requested by Clearstream Banking or by HMRC even after the refund of the SDRT and undertake to provide such information upon request and within the delay defined at that moment.

We certify under penalty of perjury that the above information is true, correct and complete and that we are authorised representatives of the financial institution named below.

We declare that, in relation to the claim for repayment from HMRC of Stamp Duty Reserve Tax (SDRT), all of the following is true in relation to each and every aspect of the claim:

- That the SDRT to be reclaimed was paid on the issue of UK securities into a clearance service or depository receipt issuer established in a European Union (EU) member state (and that the country was a member of the EU at the time the securities were issued into the clearance service or depository receipt issuer);
- That the SDRT to be reclaimed was paid at the rate of 1.5%;
- That the SDRT claim is made within four years beginning with the later of the date on which the payment was made and the relevant accountable date;
- That no previous refund of SDRT has been made either by HMRC or by Euroclear UK and Ireland, whether in part or fully, in respect of the transactions to which this refund of SDRT is claimed.

For and on behalf of:

Name of the Clearstream Banking customer: _____

Address: _____

Fax number: _____

Authorised Signatories:

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date