

One-Time Certificate for Irish Securities deposited outside Ireland

(This certificate can be returned by postal mail or other authenticated means of communication.)

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

Clearstream Banking¹ account(s): _____ (the "Account(s)")

We, the undersigned customer of Clearstream Banking may hold, from time to time in our Account, equities and/or Depository Receipts deposited outside Ireland and subject to Irish dividend withholding tax ("DWT") (the "Securities").

For the purposes of ensuring that exemption from DWT is granted on certain dividend payments, we hereby certify that *{ tick one box and complete as appropriate}*:

We hold all Securities exclusively for ourselves, we are resident for tax purposes in _____, and we are entitled to exemption of withholding tax according to the Irish legislation due to our status of *{ tick one box only}*:

- Qualifying non-resident person;
- or
- Excluded Irish person.

We undertake to notify Clearstream Banking via authenticated means of communication, before the applicable deadline for relief at source, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream Banking to consider by default, for each relevant dividend payment date, our entire holding of Securities settled on Record Date as being beneficially owned by ourselves and we appoint Clearstream Banking to request exemption of Irish withholding tax on our entire position.

Furthermore, we acknowledge that in order to hold the Securities in the Account(s) and obtain dividends gross, we must provide Clearstream Banking with valid certificates for DWT exemption (Form V2/V3/or any other form according to our status) and any other tax documentation required from time to time,

OR

We have the QI status in Ireland, as granted by the Irish Revenue and that we hold the Securities on behalf of final Beneficial Owners that are Qualifying non-resident persons or Excluded Irish persons eligible for DWT exemption, or on behalf of our underlying customer that is also authorised as Irish QI and is holding the Securities on behalf of qualifying non-resident persons or excluded Irish persons. We acknowledge that in order to hold the Securities in the Account(s) and obtain dividends gross, we

¹ Clearstream Banking refers collectively to 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 Clearstream Banking AG, registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

must provide Clearstream Banking with the copy of the document delivered by the Irish Revenue Commissioners and proving our QI status.

We undertake to provide to Clearstream Banking, before each relevant income payment date or, if applicable, quick refund application and by the prescribed deadlines, with:

- a Breakdown of Holdings indicating:
 - ISIN,
 - Payment Date;
 - Corporate Action ID;
 - Our Clearstream Banking account number;
 - Our total holding;
 - The total holding for which DWT exemption is required;
 - The total holding that remains undisclosed, if applicable.
- a List of Tax Exempt Beneficial Owners holding Irish Securities Deposited Outside Ireland including data of each final beneficial owner applying for DWT exemption as well as the names of the QI(s) responsible to obtain and maintain valid and original Irish DWT forms proving the eligibility of each beneficiary included in that List.

Any such Breakdown of Holdings and List of Tax Exempt Beneficial Owners holding Irish Securities Deposited Outside Ireland is provided for one income payment date, is valid only for that given income payment date and shall not be valid for any subsequent income payment date related to Securities that we may hold in our Account.

We acknowledge that all declared positions must be accurate on the relevant record date at 19:00 CET and we agree that any discrepancy between the declared positions and our total holding visible in Clearstream Banking's books will have as result the application of the maximum standard tax rate. If no Breakdown of Holdings and List of Tax Exempt Beneficial Owners holding Irish Securities Deposited Outside Ireland is received by Clearstream Banking by the prescribed deadline, we acknowledge and agree that our total holding will be considered as uncertified and, as a consequence, the maximum standard tax rate will be applied at source.

Furthermore, we acknowledge and accept to comply with all the obligations pursuant our Irish QI status and consequently to fulfil the relevant certification and reporting requirements related to the Securities posted in the Account with the Irish Authorities when required by the applicable tax rules. We accepts full responsibility and indemnifies Clearstream Banking in respect of any claims, penalties, taxes and interest thereon, levied by the Irish Tax Authorities or any other authority in connection with the Securities, or in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this One-time Certificate.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and, if applicable, Clearstream Banking's depository for the Securities as our attorneys-in-fact with authority to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it, to the Irish authorities 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 certificate or in the documents submitted from time to time in relation to the Securities untrue or incomplete. We hereby warrant on a continuing basis that each of the signatories hereto, and with respect to all documents submitted from time to time in relation to the Securities, has full power and authority to sign on behalf of the below-mentioned customer of Clearstream Banking.

We accept full responsibility in the case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made in reliance upon this or any other certification or any additional information provided in connection to the Securities. We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the customer named below.

For and on behalf of:

Name and address of Clearstream Banking Customer:

Authorised Signatory

Name

Title

Authorised Signatory

Name

Title

Place

Date