

Master Representation for Debt Obligations issued outside Japan before 1 April 2010

(To be completed by customers of **Clearstream Banking AG (CBF)**)

Clearstream Banking AG
61 Mergenthalerallee
D-65760 Eschborn
Germany

Please mail the completed and signed Certificate to:

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

CBF account(s): _____ (the "Account")

We, the undersigned customer of CBF, are providing this Representation in respect of debt obligations issued outside Japan by entities organised under the laws of Japan (the "Securities") that we may hold from time to time in the Account. Pursuant to Article 6 of the Special Taxation Measures Law of Japan (Law No. 26 of 1957) (as amended) and the related Cabinet Order of 17 December 1997 (the "Cabinet Order"), we hereby make the following representations with respect to Japanese Securities on and in respect of the date hereof and each interest payment date on which we hold such securities.

1. Based on representations or other information received from persons for which we hold the Securities in the Account and except as set forth below, all the Securities in the Account are either:
 - a) beneficially owned by persons that are not individual residents of Japan or Japanese corporations for Japanese tax purposes; or
 - b) held for its own proprietary account by a Japanese financial institution that is designated in Article 3-2 paragraph (19) of the Cabinet Order as a Bank, a Shinkin Bank, the Federation of Shinkin Banks, The Shoko Chukin Bank, The Norinchukin Bank, a life insurance company, a non-life insurance company, or a securities company licensed under Article 28 paragraph (2) item (i) of the Securities and Exchange Law of Japan (a "Designated Financial Institution"); or
 - c) held for the account of an individual resident of Japan or a Japanese corporation whose receipt of interest on the Securities is made through a payment handling agent in Japan as defined in Article 2-2 paragraph (2) of the Cabinet Order.
2. We agree to provide you with an Excluded Securities Notice if, on any interest payment date in respect of the Securities held in the Account, we will not be able to make the representation set forth in paragraph 1 above.
3. If administrative or legal proceedings are commenced or threatened in connection with which this certification is or would be relevant, we irrevocably authorise you to produce this certificate to any interested party in such proceedings.

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**Master Representation for Debt Obligations
issued outside Japan before 1 April 2010 (cont)**

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For and on behalf of the customer:

Name of CBF customer: _____

Address:

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date