

Letter of Request to Clearstream Banking for Reclaim of Portuguese Withholding Tax

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

Clearstream Banking account number(s): _____ (the "Account")

Dear Sir/Madam,

We refer to the following interest / dividend payment on the following security:

Type of security: _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Interest/dividend payment date: _____

Our Account with Clearstream Banking was credited with the above interest / dividend under deduction of the maximum standard rate of Portuguese withholding tax on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____

Residence of beneficial owner (full address): _____

Quantity of securities: _____

Total interest / dividend amount received, net of withholding tax: _____

We hereby request that Clearstream Banking:

- Forward our application to the Portuguese Tax Authorities for a refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Portugal and _____; and
- Perform any act (including but not limited to providing declarations as required by the Portuguese Tax Authorities) in the name of the final beneficial owner as may be necessary to collect such refunded taxes; and
- Transfer the withholding tax refunded in the name of the final beneficial owner to Clearstream Banking account reference _____ upon receipt from the Portuguese Tax Authorities.

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In order to apply for a refund based on the above-mentioned treaty rate, we provide Clearstream Banking, within the prescribed deadlines, with all required documentation, including but not limited to the official form Mod. 22-RFI duly completed by the beneficial owner and by its local tax authorities.

We acknowledge and accept that, according to the Clearstream Banking tax reclaim procedure, a full standard refund of withholding tax on income from Portuguese securities based on Portuguese domestic law is not available through Clearstream Banking.

Furthermore, we hereby accept that:

- Clearstream Banking will assist us with the registration of final beneficial owners in the books of Clearstream Banking's local custodian; and
- Neither Clearstream Banking nor its local custodian accepts any responsibility for the acceptance or non-acceptance, by the Portuguese Tax Authorities, of refund applications or for the reimbursement of taxes paid.

We hereby warrant the completeness and accuracy of the information supplied to Clearstream Banking and, on a continuing basis, that each of the signatories hereto and with respect to all documents submitted from time to time in relation to this tax reclaim application has full power and authority to sign on behalf of the Clearstream Banking customer mentioned below.

Request for Clearstream Banking credit advice: *(please tick the box if appropriate):*

- We hereby request that Clearstream Banking issues a credit advice reflecting our entire holding on the Account and the tax withheld at the maximum rate for the above-mentioned income payment.

We hereby authorise and instruct Clearstream Banking to attach such credit advice to the above reclaim request, which will be forwarded to the Portuguese Tax Authorities.

We further acknowledge and agree that a fee will be charged by Clearstream Banking to our Account according to the stipulations of the appropriate Clearstream Banking Fee Schedule.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach any other documentation as required by Clearstream Banking.
