

One-Time Certificate for Belgian Debt Securities integrated into the X/N System of the National Bank of Belgium (NBB)

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

Clearstream Banking account: _____ (the "Account")

We, the undersigned customer of Clearstream Banking may hold from time to time in the Account Belgian debt securities integrated in the National Bank of Belgium ("NBB") X/N system (the "Securities").

We hereby acknowledge that Clearstream Banking operates an exempt (X) account in the NBB's X/N system and that we may hold the Securities in the Account exclusively on behalf of beneficial owners that qualify for exemption from Belgian withholding tax (the "exempt beneficial owners").

We hereby certify that (i) the Securities in the Account are exclusively owned by exempt beneficial owners, including ourselves when applicable, belonging to one of the categories of tax payers indicated below and (ii) we maintain certificates delivered to us by the beneficial owners, established pursuant to the Belgian legislation and confirming that they belong to one of the following categories, at the disposal of the Belgian Tax Authorities:

1. The resident companies referred to in article 2 of the Income Tax Code 1992 (CIR 92);
2. Without prejudice to the application of article 262, 1° and 5°, CIR 92, the institutions, associations or companies referred to in article 2, § 3, of the law of 9 July 1975 on the supervision of insurance companies, other than those referred to in 1° and 3°;
3. The semi-public ("parastate") social security agencies, or agencies equivalent thereto, referred to in article 105, 2°, of the royal decree implementing CIR 1992 (AR/CIR 92);
4. The non-resident savers referred to in article 105, 5° of the same decree;
5. The unit trusts referred to in article 115 of the same decree;
6. The taxpayers referred to in article 227, 2°, of CIR 92 who are subject to the tax on nonresidents in accordance with article 233 of the same Code and who have used the income producing capital for the exercise of their professional activity in Belgium;
7. The Belgian State, for its investments which are exempt from the withholding tax on income from movable assets, in accordance with article 265 of CIR 92;
8. Collective investment undertakings governed by foreign law which have joint assets managed by a management company on behalf of the participants, when their right of participation are not publicly issued in Belgium and are not marketed in Belgium;
9. Resident companies not referred to in 1° whose sole or main activity consists in the granting of credits and loans;
10. Exclusively with regard to income of securities issued by legal entities forming part of the sector of government within the meaning of the European System of national and regional accounts (ESA) for the application of the Council Regulation (EC) No 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community, the legal entities forming part of the above mentioned sector of government
11. ¹ _____;

(continued on next page)

1. To be completed in the event of the extension of Article 4 of the Royal Decree of 26 May 1994 to other categories of investors.

One-Time Certificate for Belgian Debt Securities integrated into the X/N System of the National Bank of Belgium (NBB) (cont)

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We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete.

We acknowledge that it is the responsibility of all beneficial owners that are Belgian residents to comply with all legal and regulatory requirements imposed by Belgian law in respect of withholding tax, for example, through their annual fiscal declaration, and that Clearstream Banking has no direct or indirect liabilities towards the Belgian Tax Authorities in this regard.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking 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 Belgian authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

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 certification including any additional information provided in connection to it.

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 of Clearstream Banking customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date