Letter of Request to LuxCSD for Refund of Spanish Withholding Tax

LuxCSD S.A.
Attn: OTL - Tax Services
42, avenue JF Kennedy
L-1855 Luxembourg
Luxembourg

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

Dear Sir/Madam:

We refer to the following income payment on the following security:

Name of the security: _____

Security code (ISIN or Common Code): _____

Income payment date: _____

Our Account with LuxCSD S.A. ("LuxCSD") was credited with the above income under deduction of Spanish withholding tax at the maximum rate applicable at the time of the respective payment on the following quantity of securities beneficially owned by:

Name of beneficial owner: _____

Full address of beneficial owner: _____

_____

Status[1] of the beneficial owner: _____

Quantity of securities: _____

Total amount of income received, net of withholding tax: _____

We hereby request that LuxCSD forward our application to the Spanish Tax Authorities or to the Spanish issuer for

a refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by

virtue of:

- The Double Taxation Treaty between the Spain and _____ ; or
- Spanish domestic law.

(continued on next page)

1. If applicable, specify whether the beneficial owner is:
   - A pension fund, pension plan or Collective Investment Vehicle resident in an EU Member State; or
   - A supranational or international organisation having a tax-exempt status in Spain either according to the list approved by the Spanish Tax Authorities or according to a Convenio Constitutivo signed with Spain; or
   - A central bank.

Letter of Request to LuxCSD for Refund of Spanish Withholding Tax (cont)

Please credit the withholding tax refunded to the above Account upon receipt from the Spanish Tax Authorities orfrom the Spanish issuer.

For and on behalf of:

Name of the LuxCSD customer: _____

Address: _____

_____

By (authorised signature/s):

_____   _____
Authorised Signature   *Authorised Signature*

_____   _____
Name   *Name*

_____   _____
Title   *Title*

_____   _____
Place   *Date*