

## Power of Attorney - Corporate bonds subject to Law 19/2003

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

LuxCSD account(s): \_\_\_\_\_ (the "Account")

We \_\_\_\_\_, with registered office  
at \_\_\_\_\_ (the "Customer"),

hereby appoint LuxCSD S.A. ("LuxCSD") as our attorney to sign, execute and deliver on our behalf Modelo de Certificación en Inversiones por Cuenta Propria ("Annex I") or Modelo de Certificación en Inversiones por Cuenta Ajena ("Annex II") and/or Modelo de Certificación para Hacer Efectiva la Exclusión de Retención a Los Sujetos Pasivos del Impuesto Sobre Sociedades y a Los Establecimientos Permanentes Sujetos Pasivos del Impuesto Sobre la Renta de No Residentes ("Annex III") for the purposes of applying relief from Spanish withholding tax by way of immediate refund or quick refund, as applicable, on each income payment on securities subject to Laws 19/2003, 23/2005 and 36/2007 (the "Securities") held from time to time in our Account.

We hereby certify that, for the purposes of article 12.3.a) and b) of Royal Decree 2281/1998, as amended by Royal Decree 1778/2004 and/or of Article 59.s) of Royal Decree 1777/2004:

- We are resident for tax purposes in \_\_\_\_\_;
- Our Fiscal ID Number (NIF) is \_\_\_\_\_;
- We are registered with \_\_\_\_\_ under number \_\_\_\_\_;
- We are supervised by \_\_\_\_\_ under \_\_\_\_\_;
- We hold the Securities (*tick one of the following as appropriate*):

For ourselves and undertake to notify LuxCSD via authenticated means of communication prior to the applicable deadline for immediate refund of any holding of Securities for which no relief shall be applied. In the absence of such notification, we irrevocably authorise LuxCSD to consider by default on each relevant income payment date the entire holding as being beneficially owned by ourselves and appoint LuxCSD to request relief from Spanish withholding tax through an Annex I on our behalf;

OR

For several beneficial owners, excluding ourselves, and appoint LuxCSD to request relief from Spanish withholding tax only for eligible beneficial owners that are Spanish legal entities subject to Spanish corporate income tax and/or not residents of Spain. We undertake to provide LuxCSD, for each relevant income payment date, with a List of Beneficial Owners in the relevant form and valid at 18:00 CET one Spanish business day prior to that payment date (the "Record Date") and we irrevocably authorise LuxCSD to attach to the Annex II and/or Annex III the information contained in the List of Beneficial Owners. In the absence of such List of Beneficial Owners, we irrevocably authorise LuxCSD to apply the maximum rate of withholding tax on our entire holding of Securities;

OR

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- For several beneficial owners, including ourselves, when applicable, and appoint LuxCSD to request relief from Spanish withholding tax only for eligible beneficial owners, including ourselves, that are Spanish legal entities subject to Spanish corporate income tax and/or not residents of Spain. We undertake to provide LuxCSD, for each relevant income payment date, with:
- A notification via authenticated means of communication confirming that all or part of the holding is beneficially owned by ourselves and we appoint LuxCSD to request relief from Spanish withholding tax through an Annex I on our behalf; or
  - A List of Beneficial Owners in the relevant form and valid on Record Date and we irrevocably authorise LuxCSD to attach to the Annex II and/or Annex III the information contained in the List of Beneficial Owners.

In the absence of such notification or List of Beneficial Owners, we irrevocably authorise LuxCSD to apply the maximum rate of withholding tax on our entire holding of Securities.

We hereby warrant that, according to our records, the foregoing is accurate. We undertake to notify LuxCSD immediately in writing of any changes to the data provided herein. We furthermore undertake to provide LuxCSD with a new List of Beneficial Owners when necessary.

We hereby agree that we shall be fully liable to LuxCSD for any and all obligations created on our behalf pursuant to the authority of this Power of Attorney and undertake to ratify whatever LuxCSD causes to be done under the authority or purported authority of this Power of Attorney.

This Power of Attorney is irrevocable and shall remain valid until notice of termination or amendment is received by LuxCSD by registered letter or other authenticated means of communication. Any such revocation or amendment shall take effect on the second business day after the receipt of notice by LuxCSD or such other later date specified in the notice accordingly.

This Power of Attorney is governed by and shall be construed in accordance with the laws of the Grand Duchy of Luxembourg.

### **For and on behalf of the Customer:**

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Place*

\_\_\_\_\_  
*Date*