

Power of Attorney in favour of LuxCSD

Date: _____

I (We), _____ the undersigned,

of _____ (the "Beneficial Owner"), hereby make, constitute and appoint LuxCSD S.A. ("LuxCSD") with registered office at 42 avenue JF Kennedy, L-1855 Luxembourg, my (our) true and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf, and for my (our) use and benefit, to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have, or may subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of Spanish debt and equity securities.

Such duties may include, but may not be limited to, the following:

1. To present the Spanish Tax Authorities with a request for the refund of excess Spanish tax withheld at source;
2. To collect the amounts owed to _____ as a creditor in the above-mentioned context to be refunded by the Public Treasury, and sign the receipts and execute the acquaintances of the same;
3. To manage relief proceeds, if required, through the issuing companies;
4. To collect and forward this Power of Attorney or a copy hereof and any other document submitted in relation herewith to the competent Spanish authorities, including Spanish Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

I (We) hereby agree that I (we) shall be fully liable to LuxCSD for any and all obligations created on my (our) behalf pursuant to the authority or purported 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 Beneficial Owner:

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date