

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

Please mail the completed and signed certificate to:

Clearstream Services Prague Branch
Tax Services Prague
Futurama Business Park
Building B
Sokolovska 662/136b
18600 Prague 8
Czech Republic

Date: _____

Clearstream Banking¹ account: _____ (the "Account")

Dear Sir/Madam:

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

Type of security : _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Dividend payment date: _____

Our account with Clearstream Banking was credited with the above dividend under deduction of the maximum standard rate of Estonian withholding tax, on the following quantity of securities beneficially owned by the following beneficial owner:

Full name of beneficial owner: _____

Personal identification number (or date of birth) _____

Full Residence of beneficial owner (full address): _____

Quantity of securities: _____

Total dividend amount received, net of withholding tax: _____

Reduced tax rate reclaimed: _____

We hereby request that Clearstream Banking forward our application to the Estonian Tax Authorities for a refund of _____ withholding tax, to which the beneficial owner is entitled by virtue of

- the Double Taxation Treaty between Estonia and _____; or
- the Estonian domestic legislation.

Please credit the withholding tax refunded to the above Clearstream Banking account reference _____, upon receipt of funds from the Estonian Tax Authorities.

With regards to the above, we hereby acknowledge and agree that:

- In case the withholding tax is refunded by the Estonian Tax Authorities directly on the cash account of the beneficial owner, we undertake to inform Clearstream Banking immediately after the receipt of the funds by the beneficial owner. Additionally, we acknowledge that Clearstream Banking reserves the right to stop the service if we fail to comply with this undertaking in a repeating manner;
- The tax reclaim service offered by Clearstream Banking and by the agent for the Security may be subject to changes depending on the Estonian Tax Authorities requirements;
- Neither Clearstream Banking nor the agent guarantee the acceptance of the reclaim or payment of the refund by the relevant Tax Authorities; and

(continued on next page)

¹ "Clearstream Banking" refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Banking AG (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) with registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500"

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

(continued from previous page)

- Clearstream Banking shall not at any time be held liable for any loss or damage caused by the tax reclaim procedure and shall be held harmless in respect of any liability arising from any action taken in relation to the tax reclaim procedure.

We assume full responsibility for the accuracy, completeness and validity of the information contained in this Letter of Request and will hold Clearstream Banking harmless for any claim or liability in relation to the content of this Letter of Request.

We hereby warrant on a continuing basis that each of the signatories hereto and with respect to all documents submitted from time to time in relation to the Security has full power and authority to sign on behalf of the customer of Clearstream Banking mentioned below.

We understand and agree that signing this Letter of Request does not guarantee a tax refund.

This Letter of Request is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) shall have exclusive jurisdiction for all legal proceedings relating thereto.

Yours faithfully,

By (authorised signatories):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date