

Letter to the Norwegian Tax Authorities

Central Office - Foreign Tax Affairs
Skatteetaten
Postboks 9200 Grønland
0134 Oslo
Norway

Date: _____

Dear Sir/Madam:

_____ received the dividends.

We confirm that we are the actual recipient of the dividends and that we have no legal or contractual obligation to pay the dividends on to an actual investor. The dividends from Norway have been subjected to income tax in _____ and taxed there at a regular corporation rate.

Sincerely,
