

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

Please mail the completed and signed form to:

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

Clearstream Banking¹ account(s) _____ (the "Account")

Dear Sir or Madam,

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

Type of security: _____
Issuer of the security: _____
Security code (ISIN or Common Code): _____
Interest/dividend payment date: _____

Our Account with Clearstream Banking was credited with the above interest / dividend under deduction of the maximum or standard rate² of Portuguese withholding tax on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____
Residence of beneficial owner (full address): _____
Quantity of securities: _____
Total interest / dividend amount received, net of withholding tax: _____

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 clients using Creation accounts and Clearstream Banking AG clients) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

² Maximum rate is the rate applied to undisclosed entities; standard rates are the default rates applied to certain corporate entities or individuals.

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

We hereby request that Clearstream Banking:

- Forward our application to the Portuguese Tax Authorities for a refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Portugal and _____; and
- Perform any act (including but not limited to providing declarations as required by the Portuguese Tax Authorities) in the name of the final beneficial owner as may be necessary to collect such refunded taxes; and
- Transfer the withholding tax refunded in the name of the final beneficial owner to Clearstream Banking account reference _____ upon receipt from the Portuguese Tax Authorities.

In order to apply for a refund based on the above-mentioned treaty rate, we provide Clearstream Banking, within the prescribed deadlines, with all required documentation, including but not limited to the official reclaim forms, duly completed by the beneficial owner and by its local tax authorities.

We acknowledge and accept that, according to the Clearstream Banking tax reclaim procedure, a full standard refund of withholding tax on income from Portuguese securities based on Portuguese domestic law is not available through Clearstream Banking.

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

- If withholding tax is refunded by the Portuguese 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 (if applicable) for the Security may be subject to changes depending on the Portuguese Tax Authorities' requirements;
- Neither Clearstream Banking nor the agent (if applicable) guarantee the acceptance of the reclaim or payment of the refund by the relevant Tax Authorities; and
- 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 in any other certificate, document or information submitted with this refund request and will fully indemnify and hold Clearstream Banking harmless for any claim, expenses, costs, penalties, 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 client of Clearstream Banking mentioned below.

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

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

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

Request for Clearstream Banking credit advice

(Please tick the box if appropriate)

- We hereby request that Clearstream Banking issues a credit advice reflecting our entire holding on the Account and the tax withheld at the maximum rate for the above-mentioned income payment.

We hereby authorise and instruct Clearstream Banking to attach such credit advice to the above reclaim request, which will be forwarded to the Portuguese Tax Authorities.

We further acknowledge and agree that a fee will be charged by Clearstream Banking to our Account according to the stipulations of the appropriate Clearstream Banking Fee Schedule.

Yours faithfully

Authorised signatories

Authorised signature

Name

Title

Place

Authorised signature

Name

Title

Date (DD/MM/YYYY)

We attach any other documentation as required by Clearstream Banking.