

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

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

Clearstream Banking account: _____ (the "Account")

Dear Sir/Madam:

We refer to the following income/redemption payment on the following security:

Type of security (share/bond): _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Income/redemption payment date: _____

Our Account with Clearstream Banking was credited with the above income/redemption payment under deduction of the maximum standard rate of Polish withholding tax on the following quantity of securities owned by the following beneficial owner:

Name of beneficial owner: _____

Residence of beneficial owner (full address): _____

Quantity of securities: _____

Total income/redemption received, net of withholding tax: _____

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

the Double Taxation Treaty between _____ and Poland;

OR

Polish domestic legislation.

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Please credit the refunded withholding tax to Clearstream Banking account reference _____ upon receipt from the Polish Tax Authorities.

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 Polish 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.

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

- In case the withholding tax is refunded by the Polish 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 Polish 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
- 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 and the courts of Luxembourg shall have exclusive jurisdiction for all legal proceedings relating thereto.

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Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach any other documentation as required by Clearstream Banking.
