

Letter of Request to Clearstream Banking for Reclaim of Canadian 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

Clearstream Banking¹ account: _____ (the "Account")

Dear Sir/Madam:

We refer to income payment(s) listed in the table below. We request that Clearstream Banking and Clearstream Banking's local depository reclaim withholding tax on behalf of the following beneficial owner(s):

Name of Beneficial Owner	Amount of tax to be refunded	Reference
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We attach the completed form "Application for Refund on Non-resident Tax Withheld - NR7-R" and other documentation as required by the Clearstream Banking procedure.

The total tax refund requested is _____

Please credit the refunded withholding tax to Clearstream Banking account reference upon receipt from the Canadian 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 Canadian 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 Canadian 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;

(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) 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"

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- The tax reclaim service offered by Clearstream Banking and by the agent for the Security may be subject to changes depending on the Canadian 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 (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto”.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date