

Power of Attorney in favour of Clearstream Banking S.A.

Date: _____

I (We), _____ the undersigned, of _____ (the "Beneficial Owner"), hereby make, constitute and appoint Clearstream Banking, S.A. ("CBL") with registered office at 42 avenue JF Kennedy, L-1855 Luxembourg, my (our) true and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf, for my (our) use and benefit, and with power to substitute, to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have, or may subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of Spanish debt and equity securities.

Such duties may include, but may not be limited to, the following:

1. To present the Spanish Tax Authorities with a request for the refund of excess Spanish tax withheld at source;
2. To collect the amounts owed to _____ as a creditor in the above-mentioned context to be refunded by the Public Treasury, and sign the receipts and execute the acquaintances of the same;
3. To manage relief proceeds, if required, through the issuing companies;
4. To collect and forward this Power of Attorney or a copy hereof and any other document submitted in relation herewith to the competent Spanish authorities, including Spanish Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

I (We) hereby agree that I (we) shall be fully liable to CBL for any and all obligations created on my (our) behalf pursuant to the authority or purported authority of this Power of Attorney and undertake to ratify whatever CBL causes to be done under the authority or purported authority of this Power of Attorney.

This Power of Attorney shall remain valid until notice of termination or amendment is received by CBL by registered letter or other authenticated means of communication. Any such revocation or amendment shall take effect on the second business day after the receipt of notice by CBL or such other later date specified in the notice accordingly.

In addition and without prejudice to the foregoing, CBL may suspend or terminate the service provided under this Power of Attorney by way of a notice of termination or suspension to be received by the Beneficial Owner in accordance with the formatting and effectiveness conditions as set forth immediately above. Upon the effectiveness of such notice, the Beneficial Owner may no longer rely on the fulfilment by CBL of any duties referred to hereinabove on its behalf.

This Power of Attorney is governed by and shall be construed in accordance with the laws of the Grand Duchy of Luxembourg.

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On behalf of the Beneficial Owner:

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

On behalf of Clearstream Banking, S.A. - for acknowledgement of the terms of this Power of Attorney:

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date