

**One-Time Certificate for securities subject to taxation and / or reporting under Decree Law 193/2005
as modified by Law 83/2013 dated 9 December 2013**

This document must be completed and sent to Euroclear Bank by post.

Euroclear Bank SA/NV
Attention: Tax Operations – Portugal
1 Boulevard du Roi Albert II
B-1210 Brussels Belgium

Dear Sir/Madam,

The undersigned Participant may hold from, time to time, in its Securities Clearance Account(s) number(s) _____| _____| _____| _____| _____| (the 'Account(s)'),
securities subject to taxation and/or reporting under Decree Law 193/2005 ("DL 193/2005") as modified by Law 83/2013 (the 'Securities').

This certification is provided for the purpose of:

1. collecting, if applicable, tax relief from Portuguese withholding tax on interest payments in accordance with the provisions of DL 193/2005 as modified by Law 83/2013; and
2. reporting, if applicable, details of holdings on our Account held by certain categories of beneficial owner as required by the provisions of DL 193/2005 as modified by Law 83/2013.

We, the undersigned Participant of Euroclear Bank, hereby certify that we may hold from time to time, in our Account(s), (only complete the information under either 1, 2, 3 or 4 below):

1. Securities in favour of one or several beneficial owners, including ourselves when applicable, that are not resident (either of the following):
- for tax purposes in Portugal
 - in a country/territory considered as a tax haven by Portuguese law and subject to Portuguese taxation under Decree Law 193/2005, as modified by Law 83/2013

2. Securities in favour of a single beneficial owner that is a Portuguese tax-exempt resident (including ourselves if applicable).

Information to be disclosed:

a Name: _____

b Portuguese tax identification number: _____

c Full address for tax purposes: _____

d Applicable legislation code (from 1 to 8, per below grid): _____

List of applicable legislation codes:

- Code 1 Art. 97º CIRC (Corporate Income Tax Code) – Exemption from withholding tax
Code 2 Art. 9º CIRC (Corporate Income Tax Code) – Capitalization funds and Social security institutions
Code 3 Art. 10º CIRC (Corporate Income Tax Code) – Administrative public utility companies and private social charity institutions
Code 4 Art. 16º EBF (Tax Incentives Statute) – Pensions funds and assimilated funds established in accordance with domestic law
Code 5 Art. 21º EBF (Tax Incentives Statute) – Retirement savings funds (FPR), Education savings funds (FPE) or Retirement and education savings funds (FPR/E)
Code 6 Art. 22º, Nº 10 EBF (Tax Incentives Statute) – Tax Regime applicable to Portuguese undertakings for collective investment
Code 7 Art. 23º EBF (Tax Incentives Statute) – Venture capital investment funds
Code 8 Art. 26º EBF (Tax incentives Statute) – Stock savings funds
Code 9 Other legislation (Please specify) _____

3. Securities in favour of a single beneficial owner that is a Portuguese non-exempt resident (including ourselves if applicable).

Information to be disclosed:

a Name: _____

b Status type: legal entity or individual (please specify): _____

c Portuguese tax identification number: _____

d Full address for tax purposes: _____

_____ 4. Securities in favour of several types of beneficial owners (including ourselves) that do not fall within the above-mentioned categories.

Information to be disclosed:

We hereby undertake to disclose to Euroclear Bank, for each interest payment:

- our total holding;
- our total position held on behalf of beneficial owners that are not resident (either of the following):
 - for tax purposes in Portugal
 - in a tax haven country/territory as defined by Portuguese law and subject to Portuguese taxation under Decree Law 193/2005, as modified by Law 83/2013
- a detailed list of all Portuguese beneficial owners;
- our total position that remains undisclosed.

(Please use the Supplement to One-Time Certificate)

We understand that in order to obtain relief from withholding tax on interest paid on the Securities or to comply with reporting requirements under Portuguese law, Euroclear Bank may be required to provide certain information to the relevant depository (depending on the place of issue of the Securities) (the 'Depository'), or to the Portuguese tax authorities.

We hereby accept full responsibility in case of any claims for additional taxes, interest thereon or penalties levied by tax authorities in connection with any payments made subject to this certificate, including any subsequent amendment.

We hereby undertake to notify Euroclear Bank promptly upon receipt of any information that would render any statement made in this certificate untrue or incomplete.

We irrevocably authorise Euroclear Bank and the Depository to provide this certificate or a copy hereof, and any document or information submitted to Euroclear Bank pursuant to this certificate to the appropriate Portuguese authorities, including tax authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

Name of the Participant _____

Residence for tax purposes (if applicable, full address) _____

Name and title of authorised signatory(ies)

Authorised signature(s)

Name and title of authorised signatory(ies)

Authorised signature(s)

Place

Date