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Addendum dated
to the Master Agreement for Financial Derivative Transactions dated

The accompanying English translation is provided for your convenience only. In the event of any divergence between the English and German texts, constructions, meanings or interpretations, those of the German original shall govern exclusively.

Section 871 (m)-Addendum to the above mentioned Master Agreement (“Master Agreement”)

Between

Name and address of the Counterparty
(hereinafter referred to as “Counterparty”)

and

Name and address of the Bank
(hereinafter referred to as “Bank”)

1. Purpose and Scope of Addendum

- (1) In order to comply with certain requirements under Section 871 (m), the following provisions shall apply in addition to and notwithstanding any contrary provisions contained in the terms and conditions of the Master Agreement.
- (2) This Addendum shall apply to each transaction entered into between the parties under the Master Agreement, irrespective of whether the terms of the transaction make any reference to this Addendum as well as to any collateral provided thereunder. It shall also apply to transactions under the Master Agreement entered into before the date of this Addendum.

2. Definitions

For the purpose of this Annex

- “**Section 871 (m)**” means the United States Internal Revenue Code Section 871(m), enacted as part of the Hiring Incentives to Restore Employment Act; and
- “**Dividend Equivalent Tax**” means any tax imposed on payments treated as dividends from sources within the United States under Section 871 (m).

3. Obligation to remit Dividend Equivalent Tax

- (1) Except as provided under sub-clause (2) below, no Party shall be required to pay to the other Party any additional amount on account of any deduction or withholding for a tax that is a Dividend Equivalent Tax.

4. Special Agreements

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- (2) The requirement of a Party (“X”) to remit any amount of Dividend Equivalent Tax in connection with a Transaction or with collateral provided under the Agreement (without regard to whether there is a payment under the Transaction or in connection with the concerned collateral from which to withhold or deduct such tax) shall be treated as a requirement to withhold or deduct tax with respect to a payment under the Transaction or in connection with the concerned collateral. If at any time, X is required to remit an amount of Dividend Equivalent Tax with respect to a payment under the Transaction or in connection with the concerned collateral, then without duplication for any amount that X has deducted on account of such tax from such payment or from any amount previously paid to the other Party (“Y”) pursuant to the Transaction or in connection with the concerned collateral, the amount so required to be remitted shall be payable by Y to X on the payment date on which a payment giving rise to a remittance required under Section 871(m) occurs.
- (3) Upon the reasonable request of Y with respect to any payment date, X will supply Y computations setting forth in reasonable detail computation of the amount of Dividend Equivalent Tax deducted by X or payable by Y to X, as the case may be, on such payment date pursuant to the preceding subclause (2).

Signature(s) Bank	
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Signature(s) Counterparty	
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