Bank/Savings Bank town
Telephone: telefax
Postal address: Bank/Savings Bank town
Town, date

ENTWURF

Certification for presentation to the Tax Office for the purposes of Section 8a of Germany's Corporation Tax Law

You have asked ..... ("Bank/Savings Bank") to issue a Certification for presentation to the Tax Office for the purposes of the Corporation Tax Law[i]. We hereby declare that regarding the mixed limit / loan / short-term operating credit line ..... (contract number; loan number; account number) of ..... (date of the conclusion of the contract) in the amount of EUR .....("Loan") to the [XY] ("Borrower")

No securities on capital claims of persons other than the Borrower have been granted[ii].

The following securities have been granted by persons other than the Borrower:

1. Security in rem

Pledges / Liens (e.g. of deposits)

Assignments (e.g. assignments of receivables)

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2. **Personal security** (e.g. surety, guarantee, assumption of debt)

_____

linked with the following:

Securities in rem (e.g. on deposits)

_____

Assignments (e.g. assignments of receivables; global assignments)

_____

Submission to immediate foreclosure in respect of all or certain assets

_____

Agreed restraints on disposal

_____

Other agreements (e.g. pledges/liens under the General Standard Terms and Conditions)[iii]

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3. **Securities as mentioned above that have been waived during the term of the Loan**

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Explanations

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i The declaration should only be issued at the request of the Borrower on the occasion of the conclusion of one of the legal transactions mentioned (loan etc.) by the Bank/Savings Bank; furthermore, it must be issued spontaneously by the issuer of the original Certification whenever any change is made in the contract or in the securities which have been provided.

ii The list of securities granted by third parties must be supplied and the grantors of the securities must be named regardless of whether not merely short-term deposits or not merely short-term other capital claims within the meaning of marginal note 20 of the FMOF letter of 15 July 2004 on Section 8a Corporation Tax Law (Federal Tax Gazette I 2004 p. 593) are involved. Furthermore, this information must be provided regardless of whether the security depends on the fulfilment of a condition (e.g. security is provided or the debt secured falls due) or on the expiration of a period.

iii All the securities and trust relationships granted for the loan must also be included (e.g. encumbrance of real property, mortgage, letter of responsibility, assignment as security).

iv Enter here if (other) persons who are not borrowers have granted security, but have not released the bank from existing bank secrecy as regards this Certification.

Other comments[iv]

This Certification is based solely on information that is known to the employees of the Bank/Savings Bank who have worked on the Loan.

In providing this Certification, the Bank/Savings Bank – in the first place for legal reasons – is not offering any consultancy services on tax matters. In particular, the Bank/Savings Bank will not be responsible or liable for the Borrower's success in obtaining any tax benefits which are the objective of this Certification.

Yours sincerely,
Bank/Savings Bank