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SHEARSON LEHMAN BROTHERS HOLDINGS INC.

AND

CITIBANK, N.A.,  
as Trustee

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SECOND SUPPLEMENTAL INDENTURE

Dated as of November 27, 1990

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**THIS SECOND SUPPLEMENTAL INDENTURE, dated as of November 27, 1990, is between SHEARSON LEHMAN BROTHERS HOLDINGS INC., a corporation duly organized and existing under the laws of the State of Delaware (the "Company"), and CITIBANK, N.A., a national banking association duly organized and existing under the laws of the United States of America, acting as Trustee under the Original Indenture referred to below (the "Trustee").**

**WITNESSETH:**

**WHEREAS, the Company has duly authorized the execution and delivery of an Indenture dated as of September 1, 1987 (the "Original Indenture") to provide for the issuance from time to time of its unsecured notes or other evidences of indebtedness to be issued in one or more series (the "Securities"), as in the Original Indenture provided, up to such principal amount or amounts as may from time to time be authorized in or pursuant to one or more resolutions of the Board of Directors;**

**WHEREAS, the Company has duly authorized the execution and delivery of a Supplemental Indenture dated as of November 25, 1987 to incorporate by reference Articles One through Thirteen of the Shearson Lehman Brothers Holdings Inc. Standard Multiple-Series Indenture Provisions dated and filed with the Securities and Exchange Commission (the "Commission") on July 30, 1987 and as amended and refiled with the Commission on November 16, 1987 (the "Standard Provisions");**

**WHEREAS, the Company has requested the Trustee to join with it in the execution and delivery of this Second Supplemental Indenture in order to provide for the issuance of global Securities in either registered or bearer form or in either temporary or global form and for the defeasance of certain obligations;**

**WHEREAS, Section 901(7) of the Standard Provisions provides that a supplemental indenture may be entered into by the Company and the Trustee, without the consent of any Holders of Securities, to establish the form or terms of Securities of any series and any related coupons as permitted by Sections 201, 301 and 901(9) Defeasance.**

**WHEREAS, the Company has determined that this Second Supplemental Indenture complies with said Sections 901(4) and 901(9) and does not require the consent of any Holders of Securities. On the basis of the foregoing, the Trustee has determined that this Second Supplemental Indenture is in form satisfactory to it;**

**WHEREAS, all acts and things necessary to make this Second Supplemental Indenture a valid agreement of the Company according to its terms have been done and performed, and the execution and delivery of this Second Supplemental Indenture have in all respects been duly authorized. Capitalized terms herein, not otherwise defined, shall have the same meanings given them in the Standard Provisions.**

In consideration of the premises, of the purchase and acceptance of the Securities by the Holders thereof and of the sum of one dollar duly paid to it by the Trustee at the execution and delivery of these presents, the receipt whereof is hereby acknowledged, the Company covenants and agrees with the Trustee for the equal and proportionate benefit of the respective Holders from time to time of the Securities or of any series thereof and any related coupons, as follows:

1. AMENDMENTS TO THE STANDARD PROVISIONS.

(a) Section 101 of the Standard Provisions is amended to (i) add the following new definitions thereto, in the appropriate alphabetical sequence:

"Depository" means, with respect to the Securities of any series issuable or issued in the form of a global Security, the Person designated as Depository by the Company pursuant to Section 301 until a successor Depository shall have become such pursuant to the applicable provisions of the Standard Provisions, and thereafter "Depository" shall mean or include each Person who is then a Depository hereunder, and if at any time there is more than one such Person, "Depository" as used with respect to the Securities of any such series shall mean the Depository with respect to the Securities of that series.

"Global Exchange Agent" has the meaning specified in Section 304.

"Restricted Period" has the meaning set forth in United States Treasury Regulation Section 1.163-5(c)(2)(i)(D)(7) (generally, the first 40 days after the closing date and, with respect to unsold allotments, until sold).

(ii) restate the following definitions:

"Code" means the Internal Revenue Code of 1986, as amended.

"United States" means the United States of America (including the States and District of Columbia) and its possessions (including Puerto Rico and the U.S. Virgin Islands, Guam, American Samoa, Wake Island and Northern Mariana Islands).

(iii) delete, in its entirety, the definition "Common Depository"; and

(iv) delete the parenthetical in the definition "Holder". The table of contents to the Standard Provisions is also amended to reflect the additions and deletions described in this Paragraph 1(a).

(b) Section 203 of the Standard Provisions is amended to add a new paragraph at the end thereof, as follows:

"Global Securities may be issued in either registered or bearer form and in either temporary or permanent form. A Global Security in permanent form shall be considered a Security in definitive form."

(c) Section 301 of the Standard Provisions is amended to (i) delete, from paragraph (11) thereof, the word "temporary"; (ii) add the phrase "and 1009" immediately following "Section 1008"; (iii) delete, in its entirety, paragraph (22) thereof; (iv) to redesignate paragraph (23) as paragraph (24); and (v) add new paragraphs (22) and (23), as follows:

"(22) whether the Securities of the series shall be issued in whole or in part in the form of a global Security or Securities and, in such case, the Depositary and Global Exchange Agent, if any, for such global Security or Securities, whether such global form shall be permanent or temporary and, if applicable, the Exchange Date;

"(23) if Securities of the series are to be issuable initially in the form of a temporary global Security, the circumstances under which the temporary global Security may be exchanged for definitive Securities and whether the definitive Securities will be Registered Securities and/or Bearer Securities and will be in certificated and/or global form and whether interest in respect of any portion of such global Security payable in respect of an Interest Payment Date prior to the Exchange Date shall be paid to any clearing organization with respect to a portion of such global Security held for its account and, in such event, the terms and conditions (including any certification requirements) upon which any such interest payment received by a clearing organization will be credited to the Persons entitled to interest payable on such Interest Payment Date if other than as provided in this Article Three; and".

(d) Section 303 of the Standard Provisions is amended to restate first two sentences of the third paragraph thereof as follows:

"At any time and from time to time after the execution and delivery of this Indenture, the Company may deliver Securities of any series, together with any coupons appertaining thereto, executed by the Company to the Trustee for authentication, together with a Company Order for the authentication and delivery of such Securities, and the Trustee in accordance with the Company Order shall authenticate and deliver such Securities; provided, however, that, in connection with the sale of a Security during the Restricted Period, no Bearer Security in definitive form shall be mailed or otherwise delivered to any location in the United States; and provided, further that a Bearer Security in definitive form may be delivered only if the Person entitled to receive such Bearer Security shall have furnished a certificate substantially in the form set forth in Exhibit A to this Indenture, dated no earlier than 15 days prior to the date on which such Bearer Security is delivered, unless a certificate substantially in the form set forth in Exhibit A to

this Indenture has previously been furnished pursuant to Section 304. If any Security shall be represented by a permanent global Security, then, for purposes of this Section and Section 304, the notation of a beneficial owner's interest therein upon original issuance of such Security or upon exchange of a portion of a temporary global Security shall be deemed to be delivery in definitive form by the Company of such beneficial owner's interest in such permanent global Security."

and (ii) to add a new paragraph as the last paragraph thereof, as follows:

"Each Depository designated pursuant to Section 301 for a global Security in registered form must, at the time of its designation and at all times while it serves as Depository, be a clearing agency registered under the Securities Exchange Act of 1934 and any other applicable statute or regulation."

(e) Section 304 of the Standard Provisions is amended (i) as to the first paragraph of such Section 304, to delete the phrase "In the case of any series issuable as Bearer Securities," from the last sentence thereof and to substitute in lieu thereof the word "Any"; (ii) as to the second paragraph of such Section 304, to delete the phrase "without reasonable delay" and to substitute in lieu thereof the phrase "within a reasonable period of time after the end of the Restricted Period;" (iii) as to the third paragraph of such Section 304, to delete, in its entirety, such third paragraph and to substitute in lieu thereof a new paragraph, as the third paragraph thereof, as follows:

"Any temporary global Security and any permanent global Security shall, unless otherwise provided therein, be delivered to a Depository designated pursuant to Section 301, for the benefit, in the case of a global Security in bearer form, of Euro-clear and CEDEL, S.A., and for credit to the respective accounts of the beneficial owners of such Securities (or to such other accounts as they may direct)."

(iii) as to the fourth paragraph of such Section 304, to delete the first sentence thereof, and to substitute in lieu thereof a new first sentence as follows:

"Within a reasonable period of time after the Restricted Period but in any event not later than the date specified in or determined pursuant to the terms of any such temporary global Security, the Securities represented by any temporary global Security of a series of Securities issuable in bearer form may be exchanged for definitive Securities (subject to the second succeeding paragraph) or Securities to be represented thereafter by one or more permanent global Securities, without interest coupons (the date of such exchange, the "Exchange Date").";

(iv) as to the second sentence of the fourth paragraph of such Section 304, to delete the phrase "Common Depository" each and every time it appears therein and

upon each such deletion to substitute in lieu thereof the word "Depository"; (v) as to the second sentence of the fourth paragraph of such Section 304, to delete the phrase "and following such surrender, the Trustee" and to substitute in lieu thereof the following phrase:

"or the agent appointed by the Company pursuant to Section 301 to effect the exchange of the temporary global Security for definitive Securities (the "Global Exchange Agent"), and following such surrender, the Trustee or the Global Exchange Agent (as authorized by the Trustee as an Authenticating Agent pursuant to Section 614)";

(vi) as to the second sentence of the fourth paragraph of such Section 304, in subsection (5) to add the phrase "or unless a certificate substantially in the form set forth in Exhibit B to this Indenture has previously been provided pursuant to this Section 304" after the phrase "in such temporary Global Security" but before the comma.

(vii) as to the remaining paragraphs of such Section 304, to (A) delete, each and every time it appears therein, the phrase "Common Depository" and upon each such deletion to substitute in lieu thereof the word "Depository"; and (B) to add the phrase "or the Global Exchange Agent" after each reference to "the Trustee", except such phrase shall not be added after each of the three references to "the Trustee" in the last paragraph of such Section 304; (viii) as to the fifth paragraph of such Section 304, to change the reference to Exhibit C to Exhibit B and the reference to Exhibit D to Exhibit A and to add the word "only" immediately preceding the phrase "upon delivery by Euro-clear" and (ix) as to the sixth paragraph of such Section 304, to add the phrase "or the Global Exchange Agent," after the reference to "the Trustee, as the Company's agent for such purpose,";

(f) Section 305 of the Standard Provisions is amended (i) to delete the word "At" from the beginning of the first sentence of the third paragraph of such Section 305 and to substitute in lieu thereof the phrase "Except as set forth below, at"; (ii) to add a new fourth paragraph of such Section 305 as follows:

"Notwithstanding any other provision of this Section or Section 304, unless and until it is exchanged in whole or in part for Registered Securities in definitive form, a global Security representing all or a portion of the Registered Securities of a series may not be transferred except as a whole by the Depository for such series to a nominee of such Depository or by a nominee of such Depository to such Depository or another nominee of such Depository or by such Depository or any such nominee to a successor Depository for such series or a nominee of such successor Depository,"; and

(iii) to add, as the seventh, eighth, ninth and tenth paragraphs thereof, new such seventh, eighth, ninth and tenth paragraphs, as follows:

"If at any time the Depositary for Securities of a series in registered form notifies the Company that it is unwilling or unable to continue as Depositary for the Securities of such series or if at any time the Depositary for the Securities for such series shall no longer be eligible under Section 303, the Company shall appoint a successor Depositary with respect to the Securities for such series. If a successor Depositary for the Securities of such series is not appointed by the Company within 90 days after the Company receives such notice or becomes aware of such ineligibility, the Company's election pursuant to Section 301 shall no longer be effective with respect to the Securities for such series and the Company will issue, and the Trustee, upon receipt of a Company Order for the authentication and delivery of definitive Securities of such series, will authenticate and deliver Securities in definitive form in exchange for an aggregate principal amount equal to the principal amount of the global Security or Securities representing such Securities.

"The Company may at any time and in its sole discretion determine that the Registered Securities of any series issued in the form of one or more global Securities shall no longer be represented by such global Security or Securities. In such event, the Company will issue, and the Trustee, upon receipt of a Company Order for the authentication and delivery of definitive Registered Securities of such series, will authenticate and deliver, Registered Securities of such series in definitive form and in an aggregate principal amount equal to the principal amount in exchange for the global Security or Securities representing such Registered Securities.

"If specified by the Company pursuant to section 301 with respect to a series of Securities in registered form, the Depositary for such series of Securities may surrender a global Security for such series of Securities in exchange in whole or in part for Securities of such series of like tenor and terms and in definitive form on such terms as are acceptable to the Company and such Depositary. Thereupon the Company shall execute, and the Trustee shall authenticate and deliver, without service charge, (i) to each Person specified by such Depositary a new Security or Securities of the same series, of like tenor and terms and of any authorized denomination as requested by such Person in aggregate principal amount equal to and in exchange for such Person's beneficial interest in the global Security; and (ii) to such Depositary a new global Security of like tenor and terms and in a denomination equal to the difference, if any, between the principal amount of the surrendered global Security and the aggregate principal amount of Securities delivered to Holders thereof.

"Upon the exchange of a global Security for Securities in definitive form, such global Security shall be cancelled by the Trustee. Registered Securities issued in exchange for a global

Security pursuant to this Section shall be registered in such names and in such authorized denominations as the Depository for such global Security, pursuant to instructions from its direct or indirect participants or otherwise, shall instruct the Trustee. The Trustee shall deliver such Registered Securities to the persons in whose names such Securities are so registered."

(g) Section 307 of the Standard Provisions is amended to add, as the third paragraph thereof, a new paragraph, as follows:

"Unless otherwise provided or contemplated by Section 301, every permanent global Security in bearer form will provide that interest, if any, payable on any Interest Payment Date will be paid to each of Euro-clear and CEDEL, S.A. with respect to that portion of such permanent global Security held for its account by the Depository. Each of Euro-clear and CEDEL, S.A. will in such circumstances credit the interest received by it in respect of such permanent global Security to the accounts of the beneficial owners thereof."

(h) Section 308 of the Standard Provisions is amended to add, as the last paragraph thereof, a new paragraph, as follows:

"None of the Company, the Trustee, any Paying Agent or the Security Registrar will have any responsibility or liability for any aspect of the records relating to or payments made on account of beneficial ownership interests of a global Security or for maintaining, supervising or reviewing any records relating to such beneficial ownership interests."

(i) Section 401 (a)(1)(B) of the Standard Provisions is amended to add, as the third subsection thereof, a new paragraph (iii), as follows:

"or (iii) the Company has deposited or caused to be deposited with the Trustee such combination of trust funds or obligations in trust pursuant to (i) and (ii) above, respectively, as will, in a written opinion of independent public accountants delivered to the Trustee, together with the predetermined and certain income to accrue on such obligations in trust, be sufficient to pay and discharge when due the entire indebtedness on all such Outstanding Securities of such series and any related coupons for unpaid principal (and premium, if any) and interest, if any, to the Stated Maturity or any Redemption Date as contemplated by Section 402, as the case may be;"

(j) The second full paragraph of Section 1008 is deleted and replaced with the following:

"The Company will pay to a Holder who is a Unites States Alien (as defined below) such additional amounts (the "Additional Amounts")



as may be necessary so that every net payment of principal of and interest on any Security or of any Coupon appertaining thereto, after deduction or withholding for or on account of any present or future tax, assessment or other governmental charge imposed upon such Holder, or by reason of the making of such payment, by the United States or any taxing authority thereof or therein, will not be less than the amount provided for in such Security or in such Coupon to be then due and payable. The Company shall not be required, however, to make any payment of any Additional Amounts for or on account of:

- (A) any tax, assessment or other governmental charge which would not have been imposed but for (i) the existence of any present or former connection between such holder (or between a fiduciary, settlor, beneficiary of, member or shareholder of, or possessor of a power over, such Holder, if such Holder is an estate, trust, partnership or corporation) and the United States, including, without limitation, such Holder (or such fiduciary, settlor, beneficiary, member, shareholder or possessor) being or having been a citizen or resident or treated as a resident thereof or being or having been engaged in trade or business or present therein, or having or having had a permanent establishment therein, or (ii) the presentation of a Security or any Coupon appertaining thereto for payment on a date more than 10 days after the date on which such payment becomes due and payable or the date on which payment thereof is duly provided for, whichever occurs later;
- (B) any estate, inheritance, gift, sales, transfer, excise, personal property or similar tax, assessment or other governmental charge;
- (C) any tax, assessment or other governmental charge imposed by reason of such Holder's past or present status as a passive foreign investment company, a controlled foreign corporation, a personal holding company or foreign personal holding company with respect to the United States, or as a corporation which accumulates earnings to avoid United States federal income tax;
- (D) any tax, assessment or other governmental charge which is payable otherwise than by withholding from payment of principal of, or interest on, such Security or Coupon;
- (E) any tax, assessment or other governmental charge required to be withheld by any paying agent from any payment of principal of, or interest on, any Security or Coupon if such payment can be made without withholding by any other paying agent;
- (F) any tax, assessment or other governmental charge which would not have been imposed but for the failure to comply with certification, information, documentation or other reporting

requirements concerning the nationality, residence, identity or connections with the United States of the Holder or beneficial owner of such Security or Coupon, if such compliance is required by statute or by regulation of the United States Treasury Department as a precondition to relief or exemption from such tax, assessment or other governmental charge;

(G) any tax, assessment or other governmental charge imposed on interest received by (i) a 10% shareholder (as defined in Section 871(h)(3)(B) of the United States Internal Revenue Code of 1986, as amended, (the "Code") and the regulations that may be promulgated thereunder) of the Company of (ii) a controlled foreign corporation with respect to the Company within the meaning of the Code; or

(H) any combination of items (a), (b), (c), (d), (e), (f) and (g);

nor shall any additional Amounts be paid to any Holder who is a fiduciary or partnership or other than the sole beneficial owner of such Security or a Coupon appertaining thereto to the extent that a beneficiary or settlor with respect to such fiduciary, or a member of such partnership or a beneficial owner thereof would not have been entitled to the payment of such Additional amounts had such beneficiary, settlor, member or beneficial owner been the Holder of the Securities or any Coupon appertaining thereto."

(k) A new Section 1009 "Defeasance of Certain Obligations" is added as follows:

"(a) If specified pursuant to Section 301 to be applicable to the Securities of the series, the Company may omit to comply with any term, provision or condition set forth in Section 801 and Section 1005 and any such omission with respect to such Sections shall not be an Event of Default, in each case with respect to the Securities of such series, provided, however, that the following conditions have been satisfied:

(1) with respect to all Outstanding Securities of such series and any coupons appertaining thereto not theretofore delivered to the Trustee for cancellation,

(i) the Company has deposited or caused to be deposited with the Trustee as trust funds in trust an amount in the currency or currency unit in which the Securities of such series are payable (except as otherwise specified pursuant to Section 301 for the Securities of such series and except as provided in Sections 311(b), 311(d) and 311(e), in which case the deposit to be made with respect to Securities for which an election has occurred pursuant to Section 311(b) or a Conversion Event has occurred as provided in Sections 311(d) and 311(e), shall be made in the currency or currency unit

in which such Securities are payable as a result of such election or Conversion Event), sufficient to pay and discharge the entire indebtedness on all such Outstanding Securities of such series and any related coupons for principal (and premium, if any) and interest to the Stated Maturity or any Redemption Date as contemplated by Section 402, as the case may be; or

(ii) the Company has deposited or caused to be deposited with the Trustee as obligations in trust such amount of Government Obligations as will, in a written opinion of independent public accountants delivered to the Trustee, together with the predetermined and certain income to accrue thereon (without consideration of any reinvestment thereof), be sufficient to pay and discharge when due the entire indebtedness on all such Outstanding Securities of such series and any related coupons for unpaid principal (and premium, if any) and interest, if any, to the Stated Maturity or any Redemption Date as contemplated by Section 402, as the case may be; or

(iii) the Company has deposited or caused to be deposited with the Trustee such combination of trust funds or obligations in trust pursuant to (i) and (ii) above, respectively, as will, in a written opinion of independent public accountants delivered to the Trustee, together with the predetermined and certain income to accrue on such obligations in trust, be sufficient to pay and discharge when due the entire indebtedness on all such Outstanding Securities of such series any related coupons for principal (and premium if any) and interest to the Stated Maturity or any Redemption Date as contemplated by Section 402, as the case may be;

(2) such deposit will not result in a breach or violation of, or constitute a default under, this Indenture or any other agreement or instrument to which the Company is a party or by which it is bound;

(3) no Event of Default or event which with the giving of notice or lapse of time, or both, would become an Event of Default with respect to the Securities of that series shall have occurred and with continuing on the date of such deposit and no Event of Default under Section 501(6) or Section 501(7) or event which with the giving of notice or lapse of time, or both, would become an Event of Default under Section 501(6) or Section 501(7) shall have occurred and be continuing on the 91st day after such date; and

(4) the Company has delivered to the Trustee an Officers' Certificate and an Opinion of Counsel, each stating that all conditions precedent herein provided for relating to the defeasance contemplated in the Section have been complied with.

(b) Notwithstanding the satisfaction of the conditions set forth in this Section 1009 with respect to all the Securities of any series not denominated in Dollars, upon the happening of any Conversion Event the Company shall be obligated to make the payments in Dollars required by Section 311(d) to the extent that the Trustee is unable to convert any Foreign Currency or currency unit in its possession under Section 1009(a) into the Dollar Equivalent of the Foreign Currency or the Dollar Equivalent of the Currency Unit, as the case may be. If, after the deposit referred to in Section 1009(a) has been made, (x) the Holder of a Security is entitled to, and does, elect pursuant to Section 311(b) to receive payment in a currency or currency unit other than that in which the deposit under Section 1009(a) was made, or (y) a Conversion Event occurs as contemplated in Section 311(d) or 311(e), then the indebtedness represented by such Security shall be fully discharged to the extent that the deposit made with respect to such Security shall be converted into the currency or currency unit in which such Security is payable. The Trustee shall return to the Company any non-converted funds or securities in its possession after such payments have been made.

All the obligations of the Company under this Indenture with respect to the Securities of such series, other than with respect to Section 801 and Section 1005, shall remain in full force and effect. Anything in this Section 1009 to the contrary notwithstanding, the Trustee for any series of Securities shall deliver or pay to the Company, from time to time upon Company Request, any money or Government Obligations held by it as provided in this Section 1009 which, as expressed in a written opinion of independent public accountants delivered to such Trustee, are in excess of the amount thereof which would have been required to be deposited for the purpose for which such money or Government Obligations were deposited or received, provided such delivery can be made without liquidating any Government Obligations."

(1) Exhibits A, B, C and D are deleted and replaced with Exhibit A and B attached hereto.

Citibank, N.A. hereby accepts the trusts in this Second Supplemental Indenture declared and provided, upon the terms and conditions hereinabove set forth.

IN WITNESS WHEREOF, Shearson Lehman Brothers Holdings Inc. has caused this Second Supplemental Indenture to be signed, and acknowledged by its President, its Chairman of the Board, one of its Vice Presidents, its Chief Financial Officer or its Treasurer, and its corporate seal to be affixed hereunto, and the same to be attested by its Secretary, its Assistant Secretary or one of its Attesting Secretaries, and Citibank, N.A., as Trustee, has caused this Second Supplemental Indenture to be signed and acknowledged by one of its Assistant Vice Presidents, and its corporate seal to be affixed hereunto, and the same to be attested by one of its Trust Officers, as of the day and year first written above.

SHEARSON LEHMAN BROTHERS  
HOLDINGS INC.

By: Robert D. ...

[Corporate Seal]

Attest:

Francis Boyer

CITIBANK, N.A., as Trustee

By: [Signature]

[Corporate Seal]

Attest:

[Signature]  
Trust Officer

STATE OF NEW YORK  
COUNTY OF NEW YORK

SS.:

On the 27 day of September, 1990, before me personally came Robert J. ... to me known, who, being by me duly sworn, did depose and say that he is President of SHEARSON LEHMAN BROTHERS HOLDINGS INC., one of the corporations described in and which executed the foregoing instrument; that he knows the corporate seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by authority of the Board of Directors of said corporation, and that he signed his name thereto by like authority.

Robert J. ...  
Notary Public

[Notarial Seal]

2/27/91

STATE OF NEW YORK  
COUNTY OF NEW YORK

SS.:

On the \_\_\_\_\_ day of \_\_\_\_\_, 1990, before me personally came ROBERT C. SPIERS, to me known, who, being by me duly sworn, did depose and say that he is a Senior Trust Officer of CITIBANK, N.A., one of the corporations described in and which executed the foregoing instrument; that he knows the corporate seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by authority of the Board of Directors of said corporation, and that he signed his name thereto by like authority.

  
Notary Public

[Notarial Seal]

Notary Public, State of New York  
No. 4754202  
Qualified in the County of \_\_\_\_\_  
Certificate Expires \_\_\_\_\_  
Term Expires \_\_\_\_\_

[Forms of Certification]

Exhibit A

CERTIFICATE

FORM OF CERTIFICATE TO BE GIVEN BY PERSON  
ENTITLED TO RECEIVE BEARER SECURITY

[Insert Title or Sufficient Description of  
Securities to be Delivered]

(the "Securities")

This is to certify that as of the date hereof, and except as set forth below, the above-captioned Securities held by you for our account (i) are owned by persons that are not citizens or residents of the United States, domestic partnerships, domestic corporations or any estate or trust the income of which is subject to the United States Federal income taxation regardless of its source ("United States persons"), (ii) are owned by United States person(s) that (a) are foreign branches of a United States financial institution (as defined in U.S. Treasury Regulations Section 1.165-12(c)(1)(v) ("financial institutions") purchasing for their own account or for resale, or (b) acquired the Securities through foreign branches of United States financial institutions and who hold the Securities through such United States financial institutions on the date hereof (and in either case (a) or (b), each such United States financial institution hereby agrees, on its own behalf or through its agent, that you may advise the issuer or the issuer's agent that it will comply with the requirements of Section 165(j)(3)(A), (B) or (C) of the Internal Revenue Code of 1986, as amended, and the regulations thereunder), or (iii) are owned by United States or foreign financial institution(s) for purposes of resale during the restricted period (as defined in U.S. Treasury Regulations Section 1.163-5(c)(2)(i)(D)(7)), and in addition if the owner of the Securities is a United States or foreign financial institution described in clause (iii) above (whether or not also described in clause (i) or (ii)) this is to further certify that such financial institution has not acquired the Securities for purposes of resale directly or indirectly to a United States person or to a person within the United States or its possessions.

As used herein, "United States" means the United States of America (including the States and the District of Columbia); and its "possessions" include Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, Wake Island and the Northern Mariana Islands.

We undertake to advise you promptly by tested telex on or prior to the date on which you intend to submit your certification relating to the Securities held by you for our account in accordance with your operating procedures if any applicable statement herein is not correct on such date, and



in the absence of any such notification it may be assumed that this certification applies as of such date.

This certification excepts and does not relate to \$ \_\_\_\_\_ of such interest in the above Securities in respect of which we are not able to certify and as to which we understand exchange and delivery of definitive Securities (or, if relevant, exercise of any rights or collection of any interest) cannot be made until we do so certify.

We understand that this certification is required in connection with certain tax laws of the United States. In connection therewith, if administrative or legal proceedings are commenced or threatened in connection with which this certification is or would be relevant, we irrevocably authorized you to produce this certification to any interested party in such proceedings.

Date: \_\_\_\_\_, 19 \_\_\_\_ \*

By: \_\_\_\_\_  
As, or as agent for, the beneficial owner(s) of the  
Securities to which this certificate relates.

\* Not earlier than 15 days prior to the Exchange Date or  
Interest Payment Date to which the certification relates.

**EXHIBIT B**

**FORM OF CERTIFICATION TO BE GIVEN  
BY THE EUROCLEAR OPERATOR OR CEDEL**

**CERTIFICATE**

[Insert title or sufficient description  
of Securities to be delivered]

This is to certify that, based solely on certifications we have received in writing, by tested telex or by electronic transmission from member organizations appearing in our records as persons being entitled to a portion of the principal amount of the above-captioned Securities as of the date hereof, [ ] principal amount of these Securities (i) is owned by persons that are not citizens or residents of the United States, domestic partnerships, domestic corporation or any estate or trust the income of which is subject to United States Federal income taxation regardless of its source ("United States persons"), (ii) is owned by United States persons that (a) are foreign branches of United States financial institutions (as defined in U.S. Treasury Regulations Section 1.165-12(c)(1)(v) ("financial institutions")) purchasing for their own account or for resale, or (b) acquired and Securities through foreign branches of United States financial institutions on the date hereof (and in either case (a) or (b), each such United States financial institution has agreed, on its own behalf or through its agent, that we may advise the Issuer or the Issuer's agent that it will comply with the requirements of Section 165(j)(3)(A), (B) or (C) of the Internal Revenue Code of 1986, as amended, and the regulations thereunder), or (iii) is owned by United States or foreign financial institutions for purposes of resale during the restricted period (as defined in U.S. Treasury Regulations Section 1.163-5(c)(2)(i)(D)(7), and to the further effect that United States or foreign financial institutions described in clause (iii) above (whether or not also described in clause (i) or (ii)) have certified that they have not acquired the Securities for purposes of resale directly or indirectly to a United States person or to a person within the United States or its possessions.

We further certify (i) that we are not making available herewith for exchange (or, if relevant, exercise of any rights or collection of any interest) any portion of the Temporary Global security excepted in such certifications and (ii) that as of the date hereof we have not received any notification from any of our Member Organizations to the effect that the statements made by such Member Organizations with respect to any such portion of the part submitted herewith for exchange (or, if relevant, exercise of any rights or collection of any interest) are no longer true and cannot be relied upon as the date hereof.

As used herein, "United States" means the United States of America (including the States and the District of Columbia); and its "possessions" include Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, Wake Island and the Northern Mariana Islands.

We understand that this certification is required in connection with certain tax laws of the United States. In connection therewith, if administrative or legal proceedings are commenced or threatened in connection with which this certification is or would be relevant, we irrevocably authorized you to produce this certification to any interested party in such proceedings.

Date: \_\_\_\_\_, 19\_\_\*\*

[CEDEL S.A.]  
By: \_\_\_\_\_

\*\* Not earlier than the relevant Exchange Date or Interest Payment Date to which the certification relates.

