

NOTICE SUPPLEMENTING CITI'S TERMS OF BUSINESS FOR PROFESSIONAL CLIENTS AND ELIGIBLE COUNTERPARTIES

FATCA AND SIMILAR REGIMES

Dear Client,

We refer to Citi's Terms of Business for Professional Clients and Eligible Counterparties (as amended or supplemented from time to time) (the "**TOB**"). This is a written notice supplementing the TOB in accordance with clause 24.1 of TOB and delivered to you in accordance with clause 22.2 of TOB (the "**Notice**"). These supplemental terms shall take effect from 01 July 2014.

Except to the extent that they are inconsistent with the definitions and interpretations of this Notice, the definitions and interpretations of the TOB shall apply to this Notice.

We wish to confirm with you the following:-

"**Authority**" means any competent regulatory, prosecuting, tax or governmental authority in any jurisdiction, domestic or foreign.

"**FATCA**" means sections 1471 to 1474 of the United States Internal Revenue Code or any associated regulations or other official guidance.

"**FFI Agreement**" means any agreement pursuant to the implementation of FATCA or an IGA with the US Internal Revenue Service, the US Government or any other Authority.

"**IGA**" means any intergovernmental agreement between the US and any other jurisdiction, or any treaty, law, regulation or other official guidance relating to an intergovernmental agreement between the US and any other jurisdiction, which (in either case) facilitates the implementation of FATCA.

"**Payment Infrastructure Provider**" means a third party that forms part of the global payment system infrastructure, including without limitation communications, clearing or payment systems, intermediary banks and correspondent banks.

"**Representatives**" means our or your officers, directors, employees, agents, representatives, professional advisers and Third Party Service Providers.

"**Third Party Service Provider**" means a third party selected by us or an Affiliate or Representative to provide services and who is not a Payment Infrastructure Provider. Examples of Third Party Service Providers include technology service providers, business process outsourcing service providers and call centre service providers.

1. The definition of "Applicable Law" in part I of annex I to TOB is replaced with the following:

"**Applicable Law**" means, in each case, all laws and Regulations applicable in the circumstances, or any agreement entered into with or between Authorities.

2. You agree that we (or any Affiliate or our and its Third Party Service Providers) may withhold or deduct an amount for or on account of, or which represents, withholding, income tax, value added tax, tax on the sale or disposition of any property, duties, or other lawfully collected amounts (together, "**Collected**

Amounts") which are required to be withheld or deducted to comply with any Applicable Law from any payment to you, or to or from your account or any account. Any Collected Amount shall be timely paid to the relevant Authority in accordance with the relevant requirement. You acknowledge that we will not be required to reimburse you for any amount withheld or deducted by a Payment Infrastructure Provider. Further, to the extent we, any Affiliate or any of our and its Third Party Service Providers pay, pays or has paid from our or its own funds or are, is or will become required to make a payment to an Authority in respect of an amount that should have been, but was not, a Collected Amount, you shall indemnify us or our Affiliate in respect of such payment, plus any interest and penalties thereon. You understand that we are not required to contest any demand made by an Authority for such payment. You represent that you have provided to and secured from any person that will own a beneficial interest in a payment from us any notices, consent or waiver necessary to permit us, Affiliates, and our and their Third Party Service Providers to carry out the actions described in this paragraph.

3. You shall provide us with such information as we may require from time to time, and shall update that information as required by us from time to time, to enable us or any Affiliate to comply with any Applicable Law. You shall in particular notify us in writing within thirty (30) days of any material change in, or in the validity of, any information that you previously provided to us.
4. You agree that, as contemplated by clause 19 of TOB, we and other Citi Companies may process personal data as we consider to be required by, or desirable in respect of, Applicable Law. This may include disclosure of personal data relating to you, and other individuals whose personal data are disclosed to any Citi Company by you or on your behalf or which any Citi Company otherwise receives in the course of our relationship with you, to other Citi Companies and to Authorities, Third Party Service Providers, Payment Infrastructure Providers and persons from whom we receive or to whom we make payments on your behalf. The references to provision and processing of personal data in clause 19.3 of TOB include reference to the disclosures of personal data described in this paragraph 4.
5. We may assign or transfer our obligations under the TOB to any branch or Affiliate in any jurisdiction, domestic or foreign, if local law prohibits or materially restricts us from complying with FATCA, any IGA, any FFI Agreement, or any similar domestic or foreign legal requirement or similar agreement with respect to your account, and we shall provide notice of any such assignment or transfer.

Yours faithfully,

**CITIGROUP GLOBAL MARKETS LIMITED
CITIBANK N.A. LONDON BRANCH
CITIBANK INTERNATIONAL PLC**