

COMMENT LETTER

July 31, 2009

ICI Letters on Tax Treaty Reclaim Issues in Portugal and Austria (pdf)

ATTESTATION OF HOLDING For tax reclaims on dividends derived from Austrian equities received by Non-Austrian Investment Vehicles. Managing Company Name of Investment Vehicle or Investment Company:

..... Registered
office of the Investment Vehicle or Investment Company:

..... Name, capacity,
and address of the signatory:

..... Percentage of
units held by investors entitled to the benefits of a Double Tax Treaty with Austria at closing
date of the last accounting period:

..... Closing date of
the accounting period: Disclosure of Investors
holding at least 10 % in the Investment Vehicle (Certificate of Residence in original has to
be enclosed).

..... Attachments:
.....Certificates of Residence The undersigned declares that the information provided in
this attestation is correct. Place and date: Stamp
and authorised signature:

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