

TURKISH UNSPONSORED ISSUES ONLY

TAX CERTIFICATION

Certification and Agreement of Persons Surrendering Un-sponsored Depository Shares
for the Purpose of Withdrawal of Deposited Securities in Turkey

Citibank, N.A. – as depository (the “Depository”)
Depository Receipts Department
111 Wall Street
New York, New York 10005

Citibank, A.Ş. – as custodian (the “Custodian”)
Tekfen Tower Eski Buyukdere Cad. No. 209
34394 Levent – Istanbul

Re: _____ (the “Company”)
(Insert Company Name)

(Insert CUSIP Number)

We refer to the Receipt for the Un-sponsored Depository Shares surrendered herewith (the “Surrendered Depository Shares”) representing shares of the Company on deposit with the Custodian in respect of the Surrendered Depository Shares (the “Deposited Securities”).

We are providing the information and certifications contained herein to enable the Custodian of the Deposited Securities to comply with certain Turkish tax reporting and withholding obligations and understand that the Depository and the Custodian require the delivery of the information and certifications contained herein as a condition to the cancellation of the Surrendered Depository Shares and the delivery of the corresponding Deposited Securities.

1. We certify that (i) we are the Beneficial Owner(s) of the Surrendered Depository Shares, (ii) we qualify as an “institutional investor non-resident of Turkey” (within the meaning given to such term in the Turkish Corporate Tax Law to corporate legal entities that have no legal and business center in Turkey), (iii) we either (x) acquired the Surrendered Depository Shares after January 1, 2006, or (y) deposited the Deposited Securities represented by the Surrendered Depository Shares with the Custodian after January 1, 2006, and (iv) we have been the Beneficial Owner(s) of the Surrendered Depository Shares since the time of their purchase (in the case of (iii) (x) above) or since the time of their issuance by the Depository in respect of such Deposited Securities (in the case of (iii) (y) above).

2. We understand that the Custodian and the Depositary will be relying on the information contained herein for the purpose of enabling the Custodian to satisfy certain Turkish tax withholding and reporting obligations arising from the cancellation of the Surrendered Depositary Shares by the Depositary and the delivery by the Custodian of the corresponding Deposited Securities, and we agree to indemnify and hold harmless the Custodian and the Depositary for any liability, loss or expense incurred by the Custodian and the Depositary as a result of their reliance on the information contained herein.

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| Name of Beneficial Owner: | |
| Signature of Beneficial Owner: | |
| Date: | |
| Name of DTC Participant that will be delivering Surrendered Depositary Shares to the Depositary: | |