

The undersigned, inspector of the Tax Administration
Randmeren/kantoor Zwolle, the Netherlands, hereby declares
that

Tax.id.nr.

is a resident of the Netherlands within the meaning of article 4
of the Convention for the avoidance of double taxation between
the Netherlands and Italy.

This declaration is the most accurate possible rendering of the
Dutch declaration, which I have enclosed. You cannot derive
any rights from this translation. In case of any legal dispute, the
Dutch-language version will serve as the reference document.

Place, ZWOLLE
Date, 23 maart 2011

Official stamp:

Belastingdienst/Randmeren/kantoor Zwolle,
the inspector
on his/her behalf



G Middelkamp