

Grantor of Power of Attorney (Instructing Party):

Engagement Letter

On the basis of the documents made available by me (us) to you as well as on the basis of the information provided by me (us), which is complete and correct with regard to the relevant formula of completeness and correctness of the finance administration (see last page of the tax return forms), I (we) instruct you to take any and all actions necessary for the preparation of my (our) tax returns and/or submission and explanation of the same to the relevant finance authorities. I (we) further instruct you to take any and all measures and actions which you deem to be necessary or useful for the representation of my (our) tax-related and financial interests as well as for the providing of professional advice to me (us).

Unless otherwise agreed, the General Terms and Conditions of Contracting for *Wirtschaftstreuhänder* (GTC) resolved by the Board of the Chamber of *Wirtschaftstreuhänder* on 8 March 2000, which have been handed over to me (us) and are therefore known to me (us), shall apply to the relationship established by this Power of Attorney. In addition and unless otherwise agreed, the bill of fees will be based on the Fee Guidelines for *Wirtschaftstreuhänder* as amended from time to time. I (We) acknowledge that your bills of fees will be due and payable immediately upon receipt.

Power of Attorney

According to the above, I (we) empower and instruct

**Fussenegger & Partner
Wirtschaftsprüfungs- und Steuerberatungs GmbH
1010 Wien, Esslinggasse 17/6**

to represent me (us) in a legally binding manner as my (our) sole and exclusive representative in all fiscal, business and other matters pursuant to Sections 3 - 5 WTGB vis-à-vis the authorities and persons in charge, to sign communications, tax returns, etc. in my (our) name, to inspect records as well as to make dispositions regarding anything that may be appropriate to safeguard my (our) interests, to file or withdraw appeals and other remedies, to make waivers of the right to appeal and binding declarations, and in general to take any and all measures which a taxpayer is allowed or obliged to under tax regulations.

Pursuant to the *Finanzstrafgesetz* [Criminal Code for Tax Matters] this Power of Attorney shall also be valid for actions as defence counsel in criminal tax cases.

Likewise, this Power of Attorney shall be applicable to all cash matters to be regulated with the finance authority, such as applications for book transfers or applications for repayment, acceptance of cash and cash equivalents in my (our) name.

In addition, you shall be entitled to pass on the entire or part of these instructions to another *Wirtschaftstreuhänder* (substitution) and/or to appoint a substitute attorney (substitute power of attorney). Notwithstanding the first sentence of Section 1022 *ABGB* [Austrian General Civil Code] this Power of Attorney shall be valid beyond the death of the Grantor and/or the Grantee (in the cases described under Sections 107 et seq. *WTBG*). Furthermore, this Power of Attorney shall continue to apply to the respective legal successor in case of changes in the legal form of the enterprise of the Grantor and/or changes in the legal form of the firm of the Grantee, if any.

At the same time I (we) authorise you to accept service of communications from the tax authorities which from this date on shall be delivered to the Grantee only.

The present authorisation as service of process agent revokes all previous powers still kept by the tax office, if any. This authorisation as service of process agent shall be valid unless and until the tax office is given written notice of its revocation and shall not become invalid as a result of a change in my (our) taxpayer's identification number nor as a result of the fact that a different tax office is given jurisdiction over my (our) tax affairs.

For all disputes arising out of this Engagement Letter and Power of Attorney and the relationship established hereby the parties agree that the court having jurisdiction over the instructed party and over the subject matter shall be the legal venue. Austrian law shall apply.

I (we) confirm that I (we) have read the General Terms and Conditions of Contracting for *Wirtschaftstreuhänder* and that I (we) have agreed on such Terms and Conditions with you.

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place date

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Instructing Party and
Grantor of Power of Attorney

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Instructed Party and
Grantee of Power of Attorney