



GENERAL TERMS AND CONDITIONS OF HAMELINK & VAN DEN TOOREN N.V.

1. Hamelink & Van den Tooren N.V., hereinafter to be referred to as "HAMELINK & VAN DEN TOOREN", is a public limited company established under the laws of the Netherlands, with registered seat in The Hague, registered at the Trade Register with file number 27197846.
2. These general terms and conditions govern the provision of tax advisory services by HAMELINK & VAN DEN TOOREN. These general terms and conditions also relate to:
 - all associates, employees and others who are in whatever way working for or in the employment of or related to HAMELINK & VAN DEN TOOREN;
 - all shareholders, directors, legal representatives of HAMELINK & VAN DEN TOOREN;
 - Stichting Dergengelden HAMELINK & VAN DEN TOOREN, with registered seat in The Hague, registered at the Trade Register with file number 27197544 including its statutory directors and employees;
3. Under exclusion of the Articles 7:404, 7:407 sub 2 and 7:409 of the Dutch Civil Code, all work shall be exclusively accepted and performed by HAMELINK & VAN DEN TOOREN.
4. Any liability of HAMELINK & VAN DEN TOOREN shall be limited to the amount that is paid out in the particular case under the professional liability insurance policy it has entered into, plus the amount that of the own risk deductible that is not payable by the insurer under the conditions of the policy. If for whatever reason no amount is paid out under the insurance policy, all liability is limited up to the amount that HAMELINK & VAN DEN TOOREN has billed in the particular case, with a maximum liability of € 30,000. Information concerning the professional liability insurance will be made available upon request. Any claim against HAMELINK & VAN DEN TOOREN and/or against the parties mentioned in article 2 of these general terms and conditions expires and is waived 12 months after the claimant-party is aware or should have been aware of the fact which caused the damage.
5. In connection with its services, HAMELINK & VAN DEN TOOREN is authorised to use the services of third parties. HAMELINK & VAN DEN TOOREN is not liable for any shortcomings on the part of such third parties. The client herewith holds HAMELINK & VAN DEN TOOREN harmless against all claims of third parties.
6. The performance of the services rendered is exclusively for the benefit of the client. Third parties have no rights or claims whatsoever related to such performance of services.
7. The exclusions of liability described in these general terms and conditions also apply without exception to the improper functioning of equipment, software, databases,

registers or other means used by HAMELINK & VAN DEN TOOREN in the performance of its services as well as to any interception of audio and/or data transmissions by telephone, telecopier or e-mail. All e-mail, data transmissions, audio transmissions, fax and telephone communications are unencoded unless the client explicitly requests such in writing.

8. The term of payment shall be 14 days after the invoice date. Payment must be made in the manner as stated in the invoice. If payment is not made, the client shall be in default by operation of law and shall owe overdue payment interest equal to the applicable statutory interest. The costs of collection measures, at a minimum 10% of the outstanding balance, shall be charged to the client.
9. Prior to or in order to continue its provision of services, HAMELINK & VAN DEN TOOREN shall at all times be entitled to demand from the client one or more advance payments, which may be set off. In the event of default of payment of same, HAMELINK & VAN DEN TOOREN shall be authorised after prior notification to not commence, to suspend, or to cease its work.
10. HAMELINK & VAN DEN TOOREN is authorised to remove and destroy files and the documents contained therein from its archives without notice, in the event 10 years or more have passed after the relevant case, handled by the firm and/or by the parties mentioned in article 2 of these general terms and conditions, has been closed.
11. The provision of services by HAMELINK & VAN DEN TOOREN shall be exclusively governed by Dutch law. Disputes shall be exclusively resolved by the competent Dutch court.
12. These general terms and conditions have been drafted in the Dutch and English languages and have been deposited with the Trade Register of the Chamber of Commerce in The Hague under number 27197846. The Dutch text of the terms and conditions shall prevail over the English text. These general terms and conditions are also available for inspection at the reception desk of the offices of HAMELINK & VAN DEN TOOREN in The Hague at Parkstraat 20.

Amsterdam, The Hague, February 2007