

*Certified translation from the German*

**Power of Attorney**

In accordance with the foregoing statements I (we) hereby instruct and appoint you

Office stamp .....

to represent me (us) validly in all tax, business and other matters before the competent authorities and persons, to sign on my (our) behalf applications, tax returns and others, to inspect files, and do anything you deem appropriate to further my (our) interests, to file appeals and legal remedies, and to withdraw the same, to give waivers of appeal and binding declarations, and generally do anything provided for in the tax statutes which a taxable person is entitled respectively bound to do.

This also applies to representation in matters of labor and social law before labor market administrations in the course of personnel advice, to representation in matters of industrial facilities law before the trade authorities, and to proceedings before other administrative authorities and the administrative tribunals, based upon the scope of entitlements under section 3 of the WTB, in particular section 3 par. 1 no. 3 of the WTBG (representation before the administrative tribunal) and section 3 par. 2 no. 3 (social insurance) and no. 7 (authorities and offices) of the WTBG. This Power of Attorney shall also be valid in proceedings before the Administrative Court.

Under penal tax law, this Power of Attorney shall also be applicable to the defense in criminal tax proceedings.

This Power of Attorney shall also be valid for all finance matters with the authorities, e.g. applications for book transfers and redemptions, and acceptance of funds and objects of value on my (our) behalf.

I (we) hereby empower you expressly to have debited all due, uncontested and recognized claims to fees from my tax balance account. Should the bill of fees be contested without delay, the Trustee is obliged to deposit the contested fee (or portion of the same) in a trust account.

Contrary to section 1022, first sentence, of the Civil Code, this Power of Attorney shall be valid even after the demise of the principal or the agent (in the cases of sections 107 et sequ. of the WTBG). The Power of Attorney shall also remain in vigor with the legal successor after any change of legal form of the principal's business respectively of the office of the agent,.

There shall exist also the right to appoint sub-agents.

I (we) also agree under section 38 par. 2 no. 5 of the BWG that matters of banking secrecy concerning all my (our) banking connections may be disclosed so that with these there shall be no obligation to maintain banking secrecy.

I (we) also give you proxy to receive service of letters, in particular from the tax authorities, so that from now on these shall be served upon the agent exclusively.

This Power of Attorney abrogates any powers of attorney that may have been submitted to the tax authorities. This Power of Attorney shall be in effect until its repeal has been notified to the tax authorities in writing; it shall not become ineffective due to a change in the tax payer's identification number, or because another tax office has become competent for my (our) tax matters.

....., on .....

Principal and Giver of Power of Attorney

Agent

*I, Dr. Harald Lacom, a sworn and certified court interpreter for English, do hereby certify upon my oath that the foregoing is a true and accurate translation of the original.*

*Vienna, on Jan 6, 2014*

Principal:  
Tax Office:  
Identification number:

### **Contractual Relationship**

I (we) hereby instruct you to perform all activities that are necessary to establish my (our) tax returns resp. the filing of the same and interpretation with the competent tax authorities, on the basis of the documentation made available to you by me (us) and the information given you by me (us) which is complete and correct (also within the meaning of the completeness and correctness formula of the tax authorities as given on the last page of the tax return forms).

I (we) furthermore instruct you to take all measures and to perform all legal acts that are deemed required and useful for my (our) representation in tax and business matters. My (our) instruction also applies to tax consultation, in connection with your agency for me (us) as well as concerning the principles of tax legislation on which we intend to reach an agreement with you from case to case.

You are also authorized to employ third persons in performance of this Contract.

The precise details of this agency contract can be seen from the attachment to the Contract and from the Power of Attorney.

Unless otherwise agreed, this Contract comes under the General Terms and Conditions as recommended by the Board of the Chamber of Business Trustees, as amended (AAB 2011), published on the homepage of the Chamber of Business Trustees (<http://www.kwt.or.at>). Unless otherwise agreed, under these Terms and Conditions an appropriate compensation is due, pursuant to sections 1004, 1152 of the Civil Code. I (we) hereby acknowledge that your bills of fees are due immediately upon receipt.

The agent shall be liable only for a violation of his duties that is premeditated or caused by gross negligence. In the case of gross negligence the claim to damages shall be limited by ten times the minimum insurance sum of the professional liability insurance pursuant to section 11 of the Wirtschaftstreuhandberufsgesetz (WTBG) [= *Business Trustees Act*] as amended.

All disputes arising from this contractual resp. agency relationship shall come under the jurisdiction of the District Court in Commercial Matters pursuant to section 104 of the Jurisdiktionsnorm [*Rules of Jurisdiction*].

Austrian law applies, also in the case of renvoi and transmission to another law.

*I, Dr. Harald Lacom, a sworn and certified court interpreter for English, do hereby certify upon my oath that the foregoing is a true and accurate translation of the original.*

*Vienna, on Jan 6, 2014*