D. To be completed by Trusts. I hereby declare that: (if correct, mark X in the following boxes)

D.1 ☐	The trust is NOT and at the date of purchase of its Shares was not a "resident of Israel" for tax purposes as defined under Israeli law and provided in the instructions attached hereto, which means, among other things, that:
	• The trust is NOT registered in Israel,
	• The settlor of the trust is NOT an Israeli resident,
	• The beneficiaries of the trust are NOT Israeli residents, and
	• The trustee of the trust is NOT an Israeli resident.
D.2 ☐	The trust acquired the Shares on or after January 1, 2009.

PART III	**Declaration by Israeli Bank, Broker or Financial Institution** (see instructions) ► **Non-Israeli Residents should not complete this Part III**

I hereby declare that: (if correct, mark X in the following box)

☐ I am a bank, broker or financial institution that is a "resident of Israel" within the meaning of that term in Section 1 of the Ordinance (See Instruction II), I am holding the Shares solely on behalf of beneficial shareholder(s) and I am subject to the provisions of the Ordinance and the regulations promulgated thereunder relating to the withholding of Israeli tax, including with respect to the cash payment (if any) made by me to such beneficial shareholder(s) with respect to Shares in connection with the Offer.

PART IV	**Certification.** By signing this form, I also declare that:

- I understood this form and completed it correctly and pursuant to the instructions.
- I provided accurate, full and complete details in this form.
- I am aware that providing false details constitutes criminal offense.
- I are aware that this form may be provided to the Israeli Tax Authority, in case the Israeli Tax Authority so requests, for purposes of audit or otherwise.

SIGN HERE ►

_____ _____ _____
Signature of Shareholder   Date   Capacity in which acting
(or individual authorized to sign on your behalf)

NUMBER OF SHARES   _____

3