

Non-Resident Withholding Tax Agreement for Nominee Name and/or Intermediary Accounts (Manufacturer's Agreement)

_____ (the "**Manufacturer**") manages mutual funds or other investment funds ("**Funds**"), with each Fund having its own fund code(s) for the purposes of the network of FundSERV Inc. ("**FundSERV**"). The Manufacturer is aware that one or more distributors of securities of the Funds (the "**Distributors**"; each a "**Distributor**") have signed a Non-Resident Withholding Tax Agreement for Nominee Name and/or Intermediary Accounts (the "**Distributor's Agreement**") in the form attached to this Agreement and that the Distributors did so on the understanding that the Manufacturer would sign this Agreement.

When a Distributor is the registered holder of securities of the Funds (the "**Securities**") held for the benefit of one or more of its clients ("**Distributor's Clients**"), the Distributor will provide information to the Manufacturer or its agents about the Distributor's Clients pursuant to the terms of the Distributor's Agreement. That information may be provided directly to the Manufacturer or its agents in writing or may be provided through the network of FundSERV.

The Manufacturer relies on the information provided about the Distributor's Clients pursuant to the Distributor's Agreement to determine the amount of tax to withhold as required by the *Income Tax Act* (Canada) (the "**Act**") from distributions paid on the Securities, given that the Manufacturer will not have direct access to the Distributor's Clients.

The Manufacturer will implement procedures in relation to withholding taxes from distributions paid on the Securities to ensure accurate tax withholdings based on the information received by the Manufacturer from a Distributor.

IN CONSIDERATION of the entry into the Distributor's Agreement by a Distributor and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Manufacturer agrees to the following.

1. In connection with any Securities held by a Distributor for the benefit of a Distributor's Client, the Manufacturer covenants not to contact the Distributor's Client, directly or through its agents, to verify the client's country of residence or tax treaty entitlement for the purposes of withholding tax as required by the Act. Notwithstanding the foregoing, if the Manufacturer is required by law, the Canada Revenue Agency or other regulatory authority to provide the information and documents referred to in Section 2(b) of the Distributor's Agreement, and the Distributor fails to respond to the Manufacturer or its agent's written request for such information and documents within 30 days, then the Manufacturer may contact the Distributor's Clients regarding such request.
2. The Manufacturer covenants and undertakes to:
 - (a) Make accurate withholdings of applicable taxes as required by the Act from distributions paid on the Securities based on the information received from a Distributor about the Distributor's Clients.

- (b) Promptly update its records with respect to a Distributor’s Client within two (2) business days of receipt of information from the Distributor or FundSERV pursuant to the Distributor’s Agreement concerning that Distributor’s Client’s country of residence and tax treaty entitlements.
- 3. The Manufacturer agrees to provide prompt written notice to the Distributor of any assessment, action, suit, claim, or demand made against the Manufacturer with respect to the withholding tax requirements on the Securities that may give rise to a claim for indemnification by the Manufacturer pursuant to the Distributor’s Agreement. The Manufacturer agrees that it will not prejudice the Distributor’s right to defend or challenge such assessment, action, suit, claim or demand and to promptly comply with reasonable requests for information related to such assessment, action, suit, claim or demand. Specifically, the Manufacturer agrees not to enter into any judgment, settlement, or compromise with respect to such assessment, action, suit, claim or demand, without the prior written consent of the Distributor.
- 4. The Manufacturer confirms that the Distributor will not be liable for any losses resulting from the failures or errors made by the Manufacturer with respect to tax withholding requirements of the Act on the Securities, provided the Distributor has complied with the Distributor’s Agreement with respect to any Distributor’s Client.
- 5. The Manufacturer covenants and agrees that it shall indemnify and hold harmless FundSERV from and against any and all liabilities (including tax, interest and penalties that may be assessed against FundSERV under the Act), actions, suits, claims, demands, fees, expenses, costs (including reasonable legal costs), losses, or harm suffered by it in respect of the breach of or failure of the Manufacturer (or its agents) to comply with the representations, warrants, covenants, undertakings and acknowledgements herein.

DATED this _____ day of _____, 20_____

Signature of Authorized
Representative of Manufacturer_____

Full name and position
of Authorized Signatory _____