

The Depository Trust Company

IMPORTANT

B#: 6445

DATE: June 02, 2004

TO: All Participants

CATEGORY: Dividends

FROM: Frederick Ceraso, Sr. Specialist, International Services

ATTENTION: Operations, Reorg & Dividend Managers, Partners & Cashiers

SUBJECT: TaxRelief - Country: France
AVENTIS S.A. CUSIP: 053561106
Record Date: 06/14/04 Payable Date: 07/22/04
EDS Cut-off Date: 06/21/04

Aventis S.A. has announced a cash dividend distribution to record date holders of **June 14, 2004**. Participants can use DTC's Elective Dividend Service (EDS) function under Foreign Securities via the Participant Terminal System (*PTS*) to certify all or a portion of their position for cash at the favorable or unfavorable French withholding tax rate. In addition, Participants using EDS can also certify for the French tax refund (*avoir fiscal*) in the appropriate amount.

In late December 2003, the French government approved tax law changes that reduce the *avoir fiscal* entitlement from 10% to 0% for U. S. Corporations, U. S. Regulated Investment Companies (RICS) and U. S. Pension Funds with 6166 or determination letter. As a result, these entity types were no longer eligible to participate in the EDS relief at source process. The use of EDS as such is also referred to as the "Simplified Procedure."

The French government issued a follow up ruling in April 2004, reinstating for the above account types the option to use EDS to secure withholding tax relief at source for American Depositary Receipts (ADR) and American Depositary Share (ADS) dividends. The result is that for dividends paid on or after April 1, 2004, Participants may elect the favorable withholding tax rate and *avoir fiscal* payment for qualifying U. S. resident individuals, and may elect the favorable withholding tax rate for qualifying U. S. Corporations, U. S. Regulated Investment Companies (RICS) and for U. S. Pension Funds.

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Qualifying U.S. resident individuals are entitled to the favorable treaty withholding tax rate of 15% and payment of an *avoir fiscal* tax refund of 42.50%, rather than the statutory 25% (unfavorable) rate. Qualifying U.S. Corporations, U.S. Regulated Investment Companies (RICS) and U.S. Pension Funds are entitled to the favorable treaty withholding tax rate of 15%. These entity types are no longer eligible for the *avoir fiscal* tax refund. Treaty benefits may be claimed at source through EDS or by refund using French Form RF 1A EU 5052 (or other required French reclaim form). NOTE: Do not file French Form RF 1A EU 5052 for the customers whose shares are certified for the favorable rate over EDS. See Appendix A (attached) for more information on using EDS for French issues.

Any Participant submitting instructions through EDS shall, by doing so, indemnify DTC under DTC's Rule 6, which applies (among other things) to any loss, liability or expense sustained by DTC as a result of any act done in reliance upon the Participant's instruction or as a result of the inaccuracy of the information contained in the instruction, including reimbursement to the French authorities for the erroneous payment of dividends at a favorable withholding tax rate at source to Participants. Therefore, Participants are not required to use this procedure for their eligible customers.

Any Participant not wishing to indemnify DTC and hold it harmless will be paid at the unfavorable rate at source and must apply for treaty benefits on French Form RF 1A EU 5052 for U.S. beneficial owners and RF 1B EU 5053 for other entities (or other required French reclaim form). Please consult your tax advisor for guidance.

Deadlines and dates associated with the procedure for obtaining the favorable rate at source are as follows:

Record date	June 14, 2004
ADR Payment date	July 22, 2004
French Payment date	July 15, 2004
Dividend amount per ADR	EURO 0.8200
EDS certification cutoff	June 21, 2004
Lists and documentary evidence to Société Générale (French Agent), must be in receipt of lists and documentary evidence	June 15 through July 14, 2004
Avoir Fiscal payments	No earlier than January 2005

Please refer to Appendices B and C (attached), which provide the format and requirements for the beneficiary list, and Appendix D (attached) for details on submitting beneficial owner information via computer disk in ASCII (American Standard Code for Information Interchange) file format or Microsoft Excel format. If certification is not provided, the beneficiary will be excluded from the simplified procedure.

It is recommended that hardcopy documentation be sent via overnight courier with a receipt of delivery requested. The lists, including summary page (4 copies) and the declaration (1 copy) must be sent to:

Name & Address of French Agent:

Société Générale
GSSI/INV/CCT/FIS
Tax Reclaim Department
93 rue de Provence
75009 Paris – France
Attn: Frank LeFebvre
Ph# 331-5898-9060/Fax# 331-5898-7820

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A copy of each summary page should also be sent to the Depository Bank and received by **July 14, 2004:**

Name & Address of ADR Depository Bank with Contact Name:

Citibank, N.A. c/o Globe Tax Services, Inc.

90 Broad St., 8th Fl.

New York, NY 10004

Attn: Gregory Lewis

Ph: 1-800-628-4646/Fx: 1-800-633-4646

By certifying for a reduced French withholding tax rate over EDS, the Participant is agreeing that the following conditions are met:

1. The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States and is eligible for the 15% French withholding tax rate (and in the case of individuals, the applicable *avoir fiscal* tax refund).
2. The Participant hereby certifies that it will indemnify Citibank, N.A., (and its agents) for any liability Citibank, N.A. may incur as a result of reliance upon information provided by such Participant in connection with an EDS election, a claim for refund, or a failure to provide information requested by the French Tax Authorities as stipulated in this important notice. Citibank, N.A. shall not be liable for failure to secure a refund of French tax withheld.
3. The Participant understands that Citibank, N.A. shall not be liable for any loss resulting from fluctuations in the foreign currency exchange rate that may reduce the value of any refund claimed.
4. The Participant agrees to immediately return to Citibank, N.A. any funds erroneously received as a result of improper EDS election or refund claim. In addition, The Participant agrees to pay any interest, additions to tax or penalties thereon.
5. Individual Retirement Accounts (IRAs) are not entitled to benefit from withholding tax relief through the simplified (EDS) procedure. IRAs are entitled to the same benefits as Pension trusts but **NOT** the same as Individuals or taxable trusts under the double taxation agreement between the United States and France. Upon approval of the documentation requirements by the French Tax Authorities, IRAs may file Long-Form withholding tax reclaims through Citibank, N.A. / Globe Tax Services, Inc.

It is recommended by Citibank, N.A. that Participants claiming a favorable withholding tax rate on behalf of Corporations and/or RICs through the simplified procedure have a Form 6166 on file. While Form 6166 is not required documentation for Corporations and RICs using the simplified procedure, the French Tax Authority may ask for this additional documentation at any time during the claim process.

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Intermediary Relationships

- If there are one or more intermediaries between the DTC Participant and the beneficial owners who are U.S. resident individuals, each intermediary must notify the DTC Participant (directly or through another intermediary) of the number of ADRs that are applicable for each of the EDS dividend payment options.
- A Participant acting as an intermediary for a non-Participant should immediately provide a copy of this Important Notice to the non-Participant so the non-Participant may submit the required four copies of the lists of beneficial owners (Appendix B) to the French paying agent and its summary page (Appendix B) to the depositary bank.

Any claim sent directly to the French custodian bank mentioned in this Important Notice will be returned to the Participant.

The DTC participant is reminded that the EDS process is for the simplified tax relief of U.S. residents ONLY. Only the following beneficiaries are entitled to the Simplified procedure:

- U.S. Corporations
- U.S. Resident Individuals
- U.S. Regulated Investment Companies (RICs)
- U.S. Pension Funds if a IRS Certification (6166 or determination letter) is provided

If certification is not provided, the beneficiary will be excluded from the simplified procedure.

Failure to document certifications made over EDS will result in the following:

- 1. A charge representing the amount of the underwithheld tax, plus any associated foreign exchange costs, will be levied on the DTC Participant's settlement account.**
- 2. Under Rule 20, any administrative costs incurred by DTC as a result of a Participant's incorrect filing may be charged to the responsible Participant.**
- 3. Chargebacks will be subject to a processing fee.**

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify on behalf of U.S. beneficial owners that all or a portion of their position is entitled to the 15 percent treaty rate for cash and/or reinvested dividends. In addition, the Participant must submit a list of the U.S. beneficial owners for which a favorable rate is elected in the format and by the date specified by DTC. Since non-U.S. Holders are *not eligible* to make a treaty claim via the EDS process, a 25% French Tax will be withheld at source. However, residents of other countries that have tax treaties with France may be eligible to file a claim for a refund of the excess French tax withheld. Some of those other treaty rates are as follows:

<u>Country</u>	<u>Treaty Rate</u>	<u>Reclaim Amount</u>
Australia	15%	10%
Canada	15%	10%
Italy	15%	10%
Japan	15%	10%
United Kingdom	15%	10%

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For information about filing reclaims for non-U.S. beneficial owners or for information concerning filing a tax reclaim after the EDS certification deadline, as well as requesting the appropriate tax claim forms, please contact:

Citibank, N.A. c/o Globe Tax Services, Inc.

90 Broad Street – 8th Floor
New York, NY 10004
Attention: Gregory Lewis
Telephone: (800) 628-4646

Please note: Simplified tax relief is subject to a depository service charge of \$0.003 per share claimed at a favorable withholding rate. Long-form tax reclaims are subject to a depository service charge of \$0.003 per share with a minimum of \$25.00 and a maximum of \$2,500.00 (This charge is applied on a per beneficial owner basis).

If Participants do not certify through EDS for favorable rates, they will be paid the dividend net of 25% in French withholding tax.

Required Documentation for ALL Non-U.S. Beneficial Owners
(and U.S. Beneficial Owners who missed the EDS deadline)

1. Citibank, N.A. filing cover letter (Exhibit 1)
2. Appropriate French Tax Form (5052, 5000A, etc.) certified by the relevant tax authority of the claimant's country of residence.
3. An original 6166 form, indicating the tax year in which the dividend was paid, for U.S. holders.

Questions on Appendix B or C should be directed to Gregory Lewis of Citibank, N.A. c/o Globe Tax Services, Inc. at 1-800-628-4646.

Any other questions about this notice may be directed to Joseph Amoroso or Frederick Ceraso of DTC's International Services at (212) 855-4525 or (212) 855-4784 respectively.

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SAMPLE Exhibit 1

FORMAT FOR COVER LETTER REQUIRED OF

DTC PARTICIPANTS FOR FILING A LONG FORM CLAIM

*****THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD*****

[Date]

Citibank, N.A.
c/o Globe Tax Services, Inc.
90 Broad Street, 8th floor
New York, NY 10004-2205
Attn: Gregory Lewis

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who have had excess tax withheld from dividends paid on French ADRs. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of June 14, 2004 for the security Aventis S.A. (CUSIP: 053561106).

Below is the list of beneficial owners and their holdings, which total [TOTAL NUMBER OF ADRs CITED BELOW] ADRs. As required the following documents are attached: French Tax Form and certification of residency for each beneficial owner. **The ratio for Aventis S.A. is 1 ADR to 1 Ordinary share.** The information is as follows:

<u>Beneficial Owner Name</u>	<u>Address</u>	<u>Taxpayer I.D. Number</u>	<u>Number of ADRs</u>
1)			
2)			
3) etc.			

We authorize Citibank, N.A. to present this documentation on the behalf of the beneficial owners listed above. Please contact the undersigned at **[Signatory's Telephone Number]** should you have any questions.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

Citibank, N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to fluctuations in foreign currency exchange rates. Any funds erroneously received shall be immediately returned to Citibank, N.A., plus any interest, additions to tax or penalties thereon.

Appendix A

DTC EDS OPTIONS AVAILABLE TO BENEFICIAL OWNERS

Participants that have record date positions must select one of the dividend elections listed below through the EDS Participant Terminal System (PTS) function. To simplify this selection process, the elections have been divided into two sections:

- I. Beneficial owners eligible for favorable treaty rate at source, and
- II. Beneficial owners not eligible for favorable treaty rate at source.

Please note, due to unavoidable technical requirements, DTC's EDS election numbers may not be the same as the election numbers listed in the Company's Notice to Holders of record, which you may have received directly from the Company. Participants should use DTC's election numbers when making their selection via the EDS function on PTS.

I. OPTIONS AVAILABLE TO BENEFICIAL OWNERS ELIGIBLE FOR FAVORABLE TREATY RATE AT SOURCE

1. U.S. Resident Individuals

If a Participant determines that the beneficial owners are eligible U.S. Resident Individuals, as defined in **TAXI**, (TAXINFO) the Participant may elect for these beneficial owners who will also be entitled to receive full *avoir fiscal* tax refunds (equal to **42.5%** of the dividend) the following year or thereafter.

The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash.

2. Corporations

If a participant determines that the beneficial owners are eligible Corporations, then the participant may elect for these beneficial owners to receive the 15% favorable withholding rate.

The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash.

3. Regulated Investment Companies (RICs)

If a participant determines that the beneficial owners are eligible RICs, then the participant may elect for these beneficial owners to receive the 15% favorable withholding rate.

The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash.

4. Pension Funds and Collective Trusts

If a participant determines that the beneficial owners are eligible Pension Funds and Collective Trusts, then the participant may elect for these beneficial owners to receive the 15% favorable withholding rate.

The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash.

II. OPTIONS AVAILABLE TO BENEFICIAL OWNERS NOT ELIGIBLE FOR FAVORABLE TREATY RATE AT SOURCE

If a Participant determines that the beneficial owners are not entitled to treaty benefits at source as defined in **TAXI**, (TAXINFO) or if the Participant chooses not to use DTC's EDS to obtain treaty benefits, then

the Participant will be allocated at the 25% unfavorable withholding rate. These beneficial owners

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will receive no *avoir fiscal* tax refunds through DTC. The net dividend (gross dividend less the 25% unfavorable withholding rate) will be paid in cash.

Notes: For cash dividends, the effective exchange rate will be the rate at which the Depositary bank for the ADRs will convert the **Euro** into U.S. Dollars. The approximate date of the currency exchange will be **TBA**.

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First Page of Each List: (*Bilingual Document French/English*)

To be completed by DTC participant:

IDENTITE ET ADRESSE COMPLETE ET NUMERO DE MEMBRE DE DTC DE L'ETABLISSEMENT QUI GERE LE COMPTE-TITRES A L'ETRANGER:

Name of DTC participant:

Address of DTC participant:

DTC participant Number:

NOM, NUMERO DE TELEPHONE ET NUMERO DE TELECOPIEUR D'UN EMPLOYE DE L'ETABLISSEMENT MEMBRE DE DTC:

Name of DTC participant's Employee:

Telephone number:

Telecopier number:

To be Supplied by ADR Depository Bank:

IDENTITE DE LA SOCIETE DISTRIBUTRICE FRANCAISE: **AVENTIS S.A.**

Name of the French company paying the dividend: **AVENTIS S.A.**

NATURE DES TITRES DETENUS: AP= actions au porteur, AN= actions nominatives: **AP**

Type of share held: AP= bearer shares, AN= registered shares: **AP**

RATIO DU NOMBRE D'ADRS PAR RAPPORT AU NOMBRE D'ACTIONS: **1:1**

The ratio of the ADRs to the ordinary shares: **1:1**

DATE DE MISE EN PAIEMENT: **15, juillet 2004**

Payment date of the dividend: **July 15, 2004**

VALEUR UNITAIRE DU COUPON:

Dividend amount per ordinary share in EURO (100%): **EURO 0.8200**

Dividend amount per ordinary share after 15% withholding in EURO: **EURO 0.6970**

Amount of the 15% withholding tax per ordinary share in EURO: **EURO 0.1230**

Amount of the 25% withholding tax per ordinary share in EURO: **EURO 0.2050**

Amount in EURO per ordinary share of the *avoir fiscal* at **42.5%**: **EURO 0.3485 (U.S. Resident Individuals)**

Appendix B

**Format for Beneficiar
List**

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OPTION # 1 - U.S. Resident Individual

**Detail Pages of List - For Use by DTC participants on Behalf of U.S. Resident Individual Beneficial Owners Who:
Received Entire Dividend in Cash, Net of 15% Withholding Tax.**

TOP OF EVERY PAGE:

Name of French Issuer: AVENTIS S.A. Ordinary Payment Date: 15, Juillet 2004

DTC participant Name & Number: _____ Page No.

1. NOM, PRENOM OU RAISON SOCIALE ET ADRESSE COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D'ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%	7. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 42.5%	8. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 0.0%
1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayer Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares (Col. 3 ÷ 1)	5. Total dividend (Col. 4 x EURO 0.82)	6. Total 15% tax withheld at the source (Col. 5 x 15%)	7. Total <i>Avoir Fiscal</i> to be Refunded at 42.5% (Col. 5 x 42.5%)	8. Total <i>Avoir Fiscal</i> to be Refunded at 0.0% (Col. 5 x 0.0%)

1. U.S.-resident individuals in alphabetical order

DO NOT USE THIS COLUMN FOR INDIVIDUALS

OPTION # 2 - Corporations

Detail Pages of List - For Use by DTC participants on Behalf of AVENTIS S.A. Corporate Beneficial Owners Who: Received Entire Dividend in Cash, Net of 15% Withholding Tax.

TOP OF EVERY PAGE:

Name of French Issuer: AVENTIS S.A. Ordinary Payment Date: 15, Juillet 2004

DTC participant Name & Number: _____ Page No.

1. NOM, PRENOM OU RAISON SOCIALE ET ADRESSE COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D'ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%	7. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 42.5%	8. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 0.0%
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1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayer Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares (Col. 3 ÷ 1)	5. Total dividend (Col. 4 x EURO 0.82)	6. Total 15% tax withheld at the source (Col. 5 x 15%)	7. Total <i>Avoir Fiscal</i> to be Refunded at 42.5% (Col. 5 x 42.5%)	8. Total <i>Avoir Fiscal</i> to be Refunded at 0.0% (Col. 5 x 0.0%)
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DO NOT USE THIS COLUMN FOR CORPORATIONS

1. U.S Corporations in alphabetical order

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OPTION # 3 - Regulated Investment Companies (RICs)

**Detail Pages of List - For Use by DTC participants on Behalf of RIC Beneficial Owners Who:
Received Entire Dividend in Cash, Net of 15% Withholding Tax.**

TOP OF EVERY PAGE:

Name of French Issuer: AVENTIS S.A. Ordinary Payment Date: 15, Juillet 2004

DTC participant Name & Number: _____ Page No. _____

1. NOM, PRENOM OU RAISON SOCIALE ET ADRESSE COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D'ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%	7. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 42.5%	8. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 0.0%
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1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayer Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares (Col. 3 ÷ 1)	5. Total dividend (Col. 4 x EURO 0.82)	6. Total 15% tax withheld at the source (Col. 5 x 15%)	7. Total <i>Avoir Fiscal</i> to be Refunded at 42.5% (Col. 5 x 42.5%)	8. Total <i>Avoir Fiscal</i> to be Refunded at 0.0% (Col. 5 x 0.0%)
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DO NOT USE THIS COLUMN FOR RICS

1. RICs in alphabetical order

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OPTION # 4 - Pension Fund and Collective Trust

Detail Pages of List - For Use by DTC participants on Behalf of Pension Fund and Collective Trust Beneficial Owners Who: Received Entire Dividend in Cash, Net of 15% Withholding Tax.

TOP OF EVERY PAGE:

Name of French Issuer: AVENTIS S.A. Ordinary Payment Date: 15, Juillet 2004

DTC participant Name & Number: _____ Page No. _____

1. NOM, PRENOM OU RAISON SOCIALE ET ADRESSE COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D'ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%	7. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 42.5%	8. MONTANT TOTAL DU REMBOURSEMENT DEMANDE DE L'AVOIR FISCAL A 0.0%
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1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayer Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares (Col. 3 ÷ 1)	5. Total dividend (Col. 4 x EURO 0.82)	6. Total 15% tax withheld at the source (Col. 5 x 15%)	7. Total <i>Avoir Fiscal</i> to be Refunded at 42.5% (Col. 5 x 42.5%)	8. Total <i>Avoir Fiscal</i> to be Refunded at 0.0% (Col. 5 x 0.0%)
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DO NOT USE THIS COLUMN FOR PENSIONS AND COLLECTIVE TRUSTS

1. Pension funds and collective trusts in alphabetical order

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At the End of Each List, a **summary page** with French and English captions showing:

Name of French Issuer: AVENTIS S.A. **Ordinary Payment Date:** 15, July 2004

DTC participant Name & Number: _____ **Page No.** _____

NOMBRE D'ACTIONNAIRES CONCERNES:

Number of beneficial owners listed on this list:

NOMBRE TOTAL DE COUPONS PAYES A CES ACTIONNAIRES:

Total number of ordinary shares listed on this list (Total of Col. 4):

Total number of ADRs listed on this list (Total of Col. 3):

MONTANT TOTAL DES DIVIDENDES AVANT ET APRES RETENUE A LA SOURCE:

Total amount of dividends allocable to these beneficial owners at 100% (Total of Col. 5):

Total amount of withholding tax for these beneficial owners at 15% (Total of Col. 6):

MONTANT TOTAL DU REMBOURSEMENT DEMANDE AU TITRE DU TRANSFERT DE L'AVOIR FISCAL POUR L'ENSEMBLE DES ACTIONNAIRES CONCERNES, SOUS DEDUCTION DE LA RETENUE A LA SOURCE APPLICABLE:

Total amount of *avoir fiscal* to be refunded at 42.5% (Total of Col. 7):

Grand total of *avoir fiscal* to be refunded (Col. 7):

Send Copy of Summary Page Only to:

Citibank, N.A. c/o Globe Tax Services, Inc.

90 Broad Street – 8th Floor

New York, NY 10004

Attention: Gregory Lewis

Telephone: (800) 628-4646

Attach to Each List:

- The certificates and other documents evidencing the entitlement of RICs, U.S. Pension Funds, and Collective Trusts to treaty benefits, in the order in which the names of these beneficial owners appear on the list,

- Appendix C (Annex IV of the French regulation), declaration signed by an officer or partner of the DTC participant, and sealed by corporate participants.

Appendix C: Annex IV DECLARATION
ANNEXE IV: ATTESTATION (*Bilingual Document English/French*)

(To be submitted by [the DTC participant that is] the financial institution in the United States that manages the securities account of the [U.S.] resident(s) and wishes to be exempted from filing French form 5052 RF 1A EU for each beneficial owner)

(A PRODUIRE PAR L'ETABLISSEMENT FINANCIER QUI GERE AUX ETATS-UNIS LE COMPTE TITRE DU NON-RESIDENT ET QUI SOUHAITE ETRE DISPENSE DE LA PRESENTATION D'UN FORMULAIRE 5052 RF 1A EU PAR BENEFICIAIRE)

To obtain reduction [at source] of the French withholding tax on dividends entitled to receive a tax credit (*avoir fiscal*) and [to obtain] transfer of this tax credit, pursuant to the Tax Treaty amended July 28, 1967, between France and the United States, and the ministerial decision of September 17, 1993:

EN VUE DE LA REDUCTION DE L'IMPOT FRANCAIS SUR LES DIVIDENDES OUVRANT DROIT A L'AVOIR FISCAL ET DU TRANSFERT DE CET AVOIR FISCAL, CONFORMEMENT A LA CONVENTION FISCALE MODIFIEE DU 28 JUILLET 1967 ENTRE LA FRANCE ET LES ETATS-UNIS ET A LA DECISION MINISTERIELLE DU 17 SEPTEMBRE 1993:

I, the undersigned
JE SOUSSIGNE (NOM ET ADRESSE)

(Insert DTC Participant name and address)

.....
.....

acting as the manager outside France of securities accounts opened in the name of United States residents, request the benefit of the simplified procedure provided by the administrative instruction of May 13, 1994 (B.O.I. 4 J-1-94), in order to obtain for shareholders residing in the United States the benefits contemplated by the treaty and by the ministerial decision with respect to dividends paid by the French company or companies
AGISSANT EN QUALITE DE GESTIONNAIRE A L'ETRANGER DE COMPTES TITRES OUVERTS AU NOM DE RESIDENTS DES ETATS-UNIS, DEMANDE LE BENEFICE DE LA PROCEDURE SIMPLIFIEE PREVUE PAR L'INSTRUCTION ADMINISTRATIVE DU 13 MAI 1994 (B.O.I. 4 J-1-94) POUR L'APPLICATION AUX ACTIONNAIRES QUI SONT DES RESIDENTS DES ETATS-UNIS DES AVANTAGES PREVUS PAR LA CONVENTION ET PAR LA DECISION MINISTERIELLE EN CE QUI CONCERNE LES DIVIDENDES PAYES PAR LA OU LES SOCIETES FRANCAISES

(NOM DE LA OU DES SOCIETES DISTRIBUTRICES)
(name of company or companies making distribution) on
LE...(PRECISER LA OU LES DATES
DE MISE EN PAIEMENT).
**(specify date or dates of payment
on the ordinary, not the ADR, shares)**.....

With respect to the pension funds, I declare, based on the certificate received for each of them and sent to the French tax authorities through the paying agent in France, that each of the organizations indicated on the attached list was created and operates pursuant to provisions of Sections 401(a) or 403(b) or 457 of the United States Internal Revenue Code(1);

JE DECLARE, EN CE QUI CONCERNE LES FONDS DE PENSION, QU'AU VU DE L'ATTESTATION RECUE POUR CHACUN D'EUX, ET TRANSMISE A L'ADMINISTRATION FISCALE FRANCAISE PAR L'INTERMEDIAIRE DE L'ETABLISSEMENT PAYEUR EN FRANCE, CHACUN DES ORGANISMES MENTIONNES SUR LA LISTE CI-JOINTE A ETE CREE ET FONCTIONNE CONFORMEMENT AUX DISPOSITIONS DES SECTIONS 401(a) OU 403(b) OU 457 DU CODE FEDERAL DES IMPOTS AMERICAIN(1);

With respect to the "Regulated Investment Companies", I declare that each of the beneficial owners indicated on the attached list satisfies the conditions provided in paragraph 6.b.iii of Article 9 of the tax treaty and that I have attached to

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this list (specify number) certificates from the American tax authorities regarding the RIC status of the beneficial owners/the list of RICs prepared by the American tax authorities(1) [DTC Participants, please note that despite the official wording, the requirement to attach certificates or IRS RIC list and insert number no longer applies];
JE DECLARE, EN CE QUI CONCERNE LES "Regulated Investment Companies", QUE CHACUN DES BENEFICIAIRES MENTIONNES SUR LA LISTE CI-JOINTE REMPLIT LES CONDITIONS PREVUES AU PARAGRAPHE 6.b.iii DE L'ARTICLE 9 DE LA CONVENTION FISCALE ET QUE J'AI JOINT A CETTE LISTE (INDIQUER LE NOMBRE) ATTESTATIONS DE L'ADMINISTRATION FISCALE AMERICAINE DE LA QUALITE DE RIC DES BENEFICIAIRES/LA LISTE DES RIC ETABLIE PAR L'ADMINISTRATION FISCALE AMERICAINE(1);

I declare that, to the best of my knowledge, each shareholder (other than a pension fund or a RIC) indicated on the attached list is a resident of the United States and that the details given on this list are accurate(1);
JE DECLARE QU'A MA CONNAISSANCE CHAQUE ACTIONNAIRE (AUTRE QU'UN FONDS DE PENSION OU UN RIC) MENTIONNE SUR LA LISTE CI-JOINTE EST UN RESIDENT DES ETATS-UNIS ET QUE LES MENTIONS PORTEES SUR CETTE LISTE SONT EXACTES(1);

I certify that, to the best of my knowledge, all listed persons satisfy all the conditions required to qualify for the [treaty] benefits they request (and in particular that none has a permanent establishment or fixed base in France to which the shares generating the dividends are effectively connected) and I declare that I have used my best efforts to ascertain the accuracy of the information that these persons have communicated to me in this respect. If I come to learn that any of them have unduly benefited, I agree to voluntarily inform the French tax authorities and the paying agent in France of this fact;

J'ATTESTE QU'A MA CONNAISSANCE TOUTES LES PERSONNES CI-DESSUS SATISFONT A L'ENSEMBLE DES CONDITIONS REQUISES POUR BENEFICIER DES AVANTAGES QU'ELLES DEMANDENT (ET NOTAMMENT NE POSSEDENT PAS EN FRANCE UN ETABLISSEMENT STABLE, OU UNE BASE FIXE, AUQUEL SE RATTACHE EFFECTIVEMENT LA PARTICIPATION GENERATRICE DES DIVIDENDES) ET JE DECLARE AVOIR FAIT TOUTES DILIGENCES POUR M'ASSURER DE L'EXACTITUDE DES INFORMATIONS QUE CES PERSONNES M'ONT COMMUNIQUEES A CE SUJET; AU CASE OU NEANMOINS JE VIENDRAIS A APPRENDRE QUE CERTAINES D'ENTRE ELLES ONT BENEFICIE D'UN AVANTAGE INDU, JE M'ENGAGE A EN INFORMER SPONTANEMENT L'ADMINISTRATION FISCALE FRANCAISE ET L'ETABLISSEMENT PAYEUR EN FRANCE;

Moreover, I undertake jointly with the [French] paying agent to restore to the French Treasury, either voluntarily or at the request of the French tax authorities, an amount corresponding to any favorable treatment from which any person shall have unduly benefited.

JE M'ENGAGE PAR AILLEURS SOLIDAIREMENT AVEC CET ETABLISSEMENT PAYEUR A RESTITUER AU TRESOR FRANCAIS, SOIT SPONTANEMENT, SOIT SUR DEMANDE DE L'ADMINISTRATION FISCALE FRANCAISE, TOUT MONTANT CORRESPONDANT A UN AVANTAGE DONT UNE PERSONNE AURAIT BENEFICIE INDUMENT.

FAIT A , ,LE
At , on
(insert place) (insert date)

(CACHET)
(affix corporate seal)
By:.....

(1) Cross out items that do not apply.
(1) RAYER LES MENTIONS INUTILES.

.....
(print name and title of signatory)
(NOM ET QUALITE DU SIGNATAIRE)

Annex D

File Layout – Beneficial Owner Detail File

SIMPLIFIED PROCEDURE -- ASCII or EXCEL FILE						
BENEFICIAL OWNER DETAIL FILE						
N°	NARRATIVE	DATA FORMAT COMPULSORY				COMMENTS
		TYPE	NUMBER OF CHARACTERS	DECIMAL	DATA	
1	SECURITY IDENTIFICATION					
	ISIN #	A/N	12	N	Y	ISIN # for the ordinary shares
2	NAME OF SECURITY	A/N	30	N	Y	
3	DUE DATE	N	8	N	Y	DDMMYYYY
4	DTC NUMBER	N	4	N	Y	
5	BENEFICIARY NAME	A/N	50	N	Y	
6	TAX_ID	A/N	9	N	Y	US Tax ID of the beneficiary
7	ADR_QTY	N	12	N	Y	Quantity of ADR
8	ORD_QTY	N	12	2	Y	Quantity of ordinary shares Quantity in field 7 X ADR ratio which will be supplied by ADR depository bank and furnished by DTC
9	ID_CTRY	A/N	2	N	Y	Country identifier (US)
10	ADRESS LINE 1	A/N	32	N	Y	
11	ADRESS LINE 2	A/N	32	N	Y	
12	ADRESS LINE 3	A/N	32	N	Y	
13	ADRESS LINE 4	A/N	32	N	Y	
14	ADRESS LINE 5	A/N	32	N	Y	
15	STATUS OF BENEFICIAL OWNER	A/N	1	N	Y	A = individuals B= Mutual Funds (RICs) C=Pension Funds E= Taxable Corporation

EXCEL File Example

1	2	3	4	5	6	7	8	9	10	11
SECURITY IDENTIFICATION ISIN #	NAME OF SECURITY	DUE DATE	DTC NUMBER	BENEFICIARY NAME	TAX_ID	ADR_QTY	ORD_QTY	ID_CTRY	ADDRESS LINE 1	ADDRESS
FR0000120628	AVENTIS S.A.	01022002	902	John Doe	122413689	2500	1250	US	125 Any Street	New \
FR0000120628	AVENTIS S.A.	01022002	902	Eric Smith	142514258	2500	1250	US	800 Abbey Road	New \

12	13	14	15
ADDRESS LINE 3	ADDRESS LINE 4	ADDRESS LINE 5	STATUS OF BENEFICIAL OWNER
NY	10002	BOX 882	A
NY	10002	BOX 992	A

Rules To Be Applied When Creating An ADR File

1. Files may be either ASCII (plain text), or Excel files indistinctly. The choice is completely at the discretion of the user. However, the Excel format is likely to be easier for the user to create and manipulate.
2. The order of fields (columns) must be strictly respected in both ASCII and Excel files, as specified in the document describing the structure (ADR_File_Structure.xls).
3. All the fields (columns) must have data in every line. All data is mandatory and cannot be omitted.
4. Numeric values in both ASCII and Excel files should not contain any commas, semicolons, or blanks.
5. The DUE DATE field must have the form DDMMYYYY (e.g. 25122001 for December 25,2001). It is considered to be a text value, and not an integer number. Consequently, a number or date format in the Excel file should not be applied to this column.
6. In ASCII (plain text) format, if the value of a field is shorter than the maximum length specified for it, the value must be padded with blanks at its right, to obtain the maximum length specified. For example, if the value of ADD1 is “800, Abbey Road” (15 characters), it should be padded with 17 blanks the end: “800, Abbey Road ”, in order to obtain the specified length of 32 characters. This rule does not apply to Excel files. NB! Never use the tab key to obtain blanks!
7. In Excel format, only the maximum length of the fields should be respected. Thus, the value of ADR1 “800, Abbey Road” (15 characters) is valid; “1964, Penny Lane, Home of the Rising Sun” is not, as its length (40 characters) is greater than 32 – the maximum length allowed for this field.
8. In Excel format, the use of the semicolon (;) is prohibited.

The rules above should be scrupulously respected, in order to assure rapid and efficient integration of the provided files.