

IMPORTANT NOTICE

The Depository Trust Company



B#: 5856-09
Date: November 6, 2009
To: All Participants
Category: Dividends
From: International Services
Attention: Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject: TaxRelief - Country: Italy
Luxottica S.p.A CUSIP: 55068R202
Record Date: 11/25/09 Payable Date: 12/04/09
EDS Opening Date: 12/07/09 EDS Cut-Off Date: 12/14/09

DTC has been notified by the depository bank for the above issue, that **Luxottica S.p.A** has declared a cash dividend. Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify all or a portion of their positions entitled to the applicable withholding tax rates.

Please see below for further information on withholding rates, eligibility, and procedures for tax relief.

Questions regarding this Important Notice may be directed to Sylvia Antonio or Maria Lopez of DTC's International Services at (813) 470-1559 or (813) 470-1545, respectively.

Important Legal Information: The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

Non-Confidential

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To remove your name from the former system of email notifications, send a message to unsubscribe@dtcc.com.

Luxottica Group S.p.A.

ANNOUNCES QUICK REFUND TAX RELIEF PROCEDURES - NOW THROUGH DTC'S EDS

Important Notice

Deutsche Bank Trust Company Americas, on behalf of Luxottica Group S.p.A., (NYSE: LUX), CUSIP 55068R202, has announced a plan to assist its ADR holders in reducing their tax liability in Italy. Beneficiaries from countries who have double taxation treaties entered into force with Italy are generally liable to a withholding tax rate on dividends that is less than the statutory withholding tax rate of 27%. Participants can now 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 Italian withholding tax rates. Payments on the withholding tax relief will be made subsequent to the ADR paydate.

Qualifying beneficiaries may claim Treaty benefits via the quick refund procedure through EDS and by submitting to Deutsche Bank Trust Company Americas ("Deutsche Bank") the required documents by the dates indicated. **The use of EDS is not a substitute for the documentation you must provide, all documentation in support of your election should still be submitted to Deutsche Bank by the dates indicated or Deutsche Bank (through DTC) will manually correct your elections to match the paperwork received.** These steps will enable the Italian Depository bank ("custodian") and Deutsche Bank as ADR Depository to recover the difference between the statutory withholding tax rate of 27% and the exempt rate of 0% withholding tax (for Kuwaiti beneficiaries and Italian legal entities), or the reduced withholding tax rates of 10%, 12.5%, 15%, 20%, or 25% from the Italian Tax Authorities provided all documentation is accepted.

A reduced withholding tax rate of 11% applies to Italian dividends paid since July 29, 2009 to a pension fund that is established in an EU or EEA country included in the Italian tax authorities' White List. The complete list of eligible nations can be found in Appendix A.

A further reduced withholding tax rate of 1.375% can be applied *in the very specific cases* of dividends paid out of profits of tax years following the one in course on December 31, 2007 to companies and entities with residence in a European Union Member State or European Economic Area (EEA) country included in the "Italian White List". The entity must be subject to **corporate** income tax in its country of residence. A complete list of eligible nations can be found in Appendix A.

All ADR holders who are Italian residents for tax purposes should deliver their documentation by December 18, 2009 to Deutsche Bank Spa, Piazza del Calendario 3, 20126 Milano, Italia, Attn: Michele Vitulli, attesting to the applicable tax regime. For Italian resident ADR holders please complete Forms A to H-ter, "Dichiarazione Beneficiario Dividendo", depending on the beneficial owner status. These forms can be secured through Deutsche Bank Trust Company Americas / GlobeTax by e-mailing a request to gina_seroda@globetax.com, or through Luxottica's web site: <http://www.luxottica.com>

The procedure will be managed as follows: (a) on ADR payment date (December 4, 2009) Deutsche Bank will pay the dividend out of profits of the tax year 2008 less the entire amount of withholding tax under Italian law (currently 27%) to all DTC Participants all DTC Participants, representing payment of Luxottica Group S.p.A.'s gross dividend (**0.22 Euro per Ordinary Share /ADR Share**), (dividend rate to be announced). (b) the EDS election window will open the first business day after ADR payment date and will close the day of the initial deadline. (c) after this deadline, Deutsche Bank will ensure that the EDS elections made by the participants match the paperwork that was received and process any necessary changes or reversals on the participant's accounts through DTC. (d) Deutsche Bank will then process and forward to the custodian all applications requesting the reduced withholding tax rates. (e) Deutsche Bank will process the funds at the prevailing

exchange rate on the day the refund is made. (f) Payment for the initial and only batch will be made through DTC at the various rates of entitlement.

Beneficial owners who hold their ADRs *in street name* (through a bank or broker) or within the Depository Trust Company (“DTC”) and wish to avail themselves of the benefits afforded by the Treaty must submit documentation with respect to each dividend payment through their nominees or DTC participants. The nominees or DTC participants will then forward the documents to Deutsche Bank at the address noted below together with a cover letter (Exhibit 1).

Required documents to be submitted for each beneficial holder are as follows:

A. United States Residents

1) Certificate of Residency - An original Form 6166 issued by the Internal Revenue Service, which states the name and the Social Security number or Tax ID number (TIN) of the beneficial owner of the ADR. **The Form 6166 must be dated the same year in which the dividend is paid.** The body paragraph of the 6166 must include the wording, “for purposes of U.S. taxation.” Use form 8802 (see www.irs.gov to download the forms & instructions) to request Form 6166.

2) Form DIV/EX (see Exhibit 2) - requesting the dividend be paid at a reduced withholding tax rate as per Article 10 of the Double Taxation Agreement. The front of the form DIV/EX must be duly completed and signed (only signed originals will be accepted) by each beneficial owner. The back of the form DIV/EX must be signed and stamped on behalf of the DTC participant holding the shares on record date. Line-by-line instructions on how to complete this form are listed below. **Please note that Form DIV/EX must be presented to Deutsche Bank Trust Company Americas as a single page 2-sided document.**

3) Power Of Attorney documents (copy & originals) – if the beneficiary is not signing the form DIV/EX on their own behalf, then their authorized representative may sign the Form DIV/EX on their behalf by attaching an original Power of Attorney (“POA”) document. If an original POA cannot be produced, then a copy of the POA or Trust/Custody agreement between the final beneficiary and their authorized representative who signs the form, along with an original “self-certified” power of attorney passing the POA on to the representative who signed the tax forms are required. A template for the “self-certified” power of attorney is attached (see Exhibit 7).

B. Non-U.S. Residents (excluding companies, entities & pension funds in EU/EEA countries as well as Italian residents) –

1) Certificate of Residency – A beneficiary who is not a legal company or entity with residence, or a pension fund established, in an EU or EEA country as stipulated in Appendix A, may either have “Certification of Foreign Tax Authority” section on the back of Form DIV/EX completed by the Tax Authorities in their country of residency, or may submit a standalone Certificate of Residency from their local Tax Authority for the 2009 tax year.

2) Form DIV/EX (see Exhibit 2) - requesting the dividend be paid at a reduced withholding tax rate as per Article 10 of the Double Taxation Agreement. The front of the form DIV/EX must be duly completed and signed (only signed originals will be accepted) by each beneficial owner. The back of the form DIV/EX must be signed and stamped on behalf of the DTC participant holding the shares on record date. Line-by-line instructions on how to complete this form are listed below. **Please note that Form DIV/EX must be presented to Deutsche Bank Trust Company Americas as a single page 2-sided document.**

3) Power Of Attorney documents (copy & originals) – if the beneficiary is not signing the form DIV/EX on their own behalf, then their authorized representative may sign the Form DIV/EX on their behalf by attaching an original Power of Attorney (“POA”) document. If an original POA cannot be produced, then a copy of the POA or Trust/Custody agreement between the final beneficiary and their authorized representative who signs the form, along with an original “self-certified” power of attorney passing the POA on to the representative who signed the tax forms are required. A template for the “self-certified” power of attorney is attached (see Exhibit 7).

*** Please note a list of all countries that currently have a treaty in force with Italy is attached to this notice as Appendix B. Deutsche Bank Trust Company Americas / GlobeTax make no representation as to the accuracy or completeness of this document. If you have questions regarding the rates, countries, etc. please consult your tax advisor.

C. EU & EEA companies and entities (which are subject to corporate income tax) –

1) Certificate of Residency (see Exhibit 3) – EU & EEA companies and entities, who are eligible to the 1.375% withholding tax rate afforded to companies and entities resident in the EU and EEA countries stipulated in Appendix A, which are subject to corporate income tax must submit the Certificate of Residency form attached as Exhibit 3 once it has been certified by their local tax authority.

2) Form DIV/EX 2 (see Exhibit 4) - For EU or EEA companies and entities who are subject to corporate income tax and who wish to benefit from the reduced withholding tax rate of 1.375%, Form DIV/EX 2 is required in addition to the Exhibit 3 Certificate of Residency. For a list of countries that currently benefit from this reduced rate, please see “Appendix A”. The front of the form DIV/EX2 must be duly completed and signed (only signed originals will be accepted) by each beneficial owner. The back of the form DIV/EX 2 must be signed and stamped on behalf of the DTC participant holding the shares on record date. Line-by-line instructions on how to complete this form are listed below. **Please note that Form DIV/EX 2 must be presented to Deutsche Bank as a single page 2-sided document.**

3) Power Of Attorney documents (copy & originals) – if the beneficiary is not signing the form DIV/EX2 on their own behalf, then their authorized representative may sign the Form DIV/EX2 on their behalf by attaching an original Power of Attorney (“POA”) document. If an original POA cannot be produced, then a copy of the POA or Trust/Custody agreement between the final beneficiary and their authorized representative who signs the form, along with an original “self-certified” power of attorney passing the POA on to the representative who signed the tax forms are required. A template for the “self-certified” power of attorney is attached (see Exhibit 7).

D. EU & EEA pension funds –

1) Certificate of Residency (see Exhibit 5) – EU & EEA pension funds, who are eligible to the 11.00% withholding tax rate afforded to pension funds established in the EU and EEA countries stipulated in Appendix A, must submit the Certificate of Residency form attached as Exhibit 5 after it has been certified by their local tax authority.

2) Form DIV/EX 3 (see Exhibit 6) - For pension funds who are established in EU or EEA countries and who wish to benefit from the reduced withholding tax rate of 11.00%, Form DIV/EX 3 is required in addition to the Exhibit 5 Certificate of Residency. For a list of countries that currently benefit from this reduced rate, please see “Appendix A”. A copy of Form DIV/EX 3 must be duly completed and signed (only signed originals will be accepted) by each beneficial owner. Line-by-

line instructions on how to complete this form are listed below **Please note that Form DIV/EX 3 must be presented to Deutsche Bank as a single page 2-sided document.**

3) Power Of Attorney documents (copy & originals) – if the beneficiary is not signing the form DIV/EX 3 on their own behalf, then their authorized representative may sign the Form DIV/EX 3 on their behalf by attaching an original Power of Attorney (“POA”) document. If an original POA cannot be produced, then a copy of the POA or Trust/Custody agreement between the final beneficiary and their authorized representative who signs the form, along with an original “self-certified” power of attorney passing the POA on to the representative who signed the tax forms are required. A template for the “self-certified” power of attorney is attached (see Exhibit 7).

In addition to the documents mentioned above, all DTC Participants must submit a Cover Letter which states the names and addresses of the beneficial owners, their tax identification numbers, the number of ADRs and the number of foreign shares corresponding to the ADRs held by each on the record date of November 25, 2009. The format for the cover letter can be found in the following pages of this notice (see Exhibit 1).

DTC Participants must mail all required documentation to:
Deutsche Bank Trust Company Americas / GlobeTax
90 Broad Street – 16th Floor
New York, NY 10004-2205
Attention: Luxottica Group S.p.A. / Italian ADRs

Deutsche Bank Trust Company Americas must receive all documents no later than December 14, 2009, in order to meet the initial and only quick refund documentation deadline. Thereafter, any request for a refund of excess withholding tax must be submitted using the long form process via Deutsche Bank Trust Company Americas / GlobeTax.

Tax reclaims are subject to a service charge of \$0.005 per ADR with a (minimum service charge of \$25.00) withheld by the ADR Depository. Applications requesting a refund under \$25.00 will not be processed and will be returned to the participant.

SCHEDULE OF EVENTS

ADR RECORD DATE:	November 25, 2009
ADR PAY DATE:	December 4, 2009
EDS ELECTION PERIOD:	December 7, 2009 – December 14, 2009
FIRST AND FINAL QUICK REFUND DEADLINE:	December 14, 2009
FINAL LONG FORM DEADLINE:	November 1, 2013
Minimum # ADRs to claim a 2% refund:	3,840
Minimum # ADRs to claim a 7% refund:	1,100
Minimum # ADRs to claim a 12% refund:	640
Minimum # ADRs to claim a 14.5% refund:	530
Minimum # ADRs to claim a 16% refund:	480
Minimum # ADRs to claim a 17% refund:	450
Minimum # ADRs to claim a 25.265% refund:	305
Minimum # ADRs to claim a 27% refund:	285

LUXOTTICA GROUP S.P.A. QUICK REFUND TAX RELIEF PROCEDURES

Please read these instructions carefully before completing any documentation.

Please note:

1. The Forms DIV/EX, DIV/EX2, and DIV/EX3 must be submitted as a single page, two – sided document.
2. The front side of the Forms DIV/EX, DIV/EX2, and DIV/EX3 must be dated before the date on the certificate of residency, the back side must be dated after the date on certificate of residency.

A. **Form 8802** – Form 8802 may be obtained at the following URL <http://www.irs.gov/pub/irs-pdf/f8802.pdf> and instructions for completing the forms may be obtained at <http://www.irs.gov/pub/irs-pdf/i8802.pdf>. The 8802 form is the request letter for U.S. I.R.S. Form 6166. The Form 8802 must be completed and signed by the beneficiary or legal representative and submitted to the U.S. I.R.S at the address indicated below.

Please note: Form 6166 must be dated the same year as the dividend payment (Year 2009) and remains valid until March 31st of the year following the dividend.

Completed Form 8802 applications (Form 6166 requests), must be submitted to the U.S. I.R.S. at the following address: **Internal Revenue Service; Philadelphia Service Center; U.S. Residency Certification Request; P.O. Box 16347; Philadelphia, PA 19114-0447 U.S.A. Telephone: (215) 516-3617**

B. **Certification Form DIV/EX** - The below text provides line-by-line instructions to assist you in completing your Certification (DIV/EX):

Page 1

1. 1st Section – Beneficiary

BENEFICIARIO

The beneficial owner or their legal representative must complete this section with the corresponding information: (Please note that all categories in this section must be completed).

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| - <i>Nome o Denominazione Sociale</i>
Name or Company Name | - First and Last name of the beneficial owner or complete company name |
| - <i>Domicilio Fiscale(indirizzo complete)</i>
Fiscal residence (full address) | - Complete address of the beneficial owner |
| - <i>Codice Fiscale</i>
Tax ID number | - Tax ID number of the beneficial owner |
| - <i>Codice ISO Nazione</i>
ISO Country Code | - Beneficial owner’s country of residence. |
|
 | |
| - <i>Eventuale rappresentante legale o rappresentante nel caso di persona fisica</i>
-Legal representative in the case of a company, or representative in the case of an individual, if any | |
| - <i>Nome (Name)</i> | - Name of Legal Representative signing the form |
| - <i>Domicilio (indirizzo complete)</i>
Residence (full address) | - Enter the full address of the legal representative |
| - <i>Codice Fiscale</i>
(Tax ID number) | - Tax ID number of the legal representative |
| - <i>Codice ISO Nazione</i>
(ISO Country Code) | - Indicate US. For non-US entities, select the appropriate two letter ISO Country Code. |

2. 2nd Section – Declaration of the Beneficiary

DICHIARZIONE DEL BENEFICIARIO

This section (in Italian or English) states that the claimant is not a resident of Italy and is claiming a reduction of taxes withheld as per the Double Taxation Agreement between Italy and their country of residence under Article 4. The following data fields need to be completed in this section:

-Il sottoscritto

The undersigned

- Provide the name of the beneficial owner

-di essere (che la suddetta società è)

to be (that the above mentioned company is) a resident of

- Enter Country of Residency

-Data

Date signed

- Date beneficiary or representative signed form

-Firma del beneficiario o del rappresentante

- Signature of the beneficiary or representative

Page 2 – (This should be on the back side of page one)

1. 1st Section – Details of the Double Taxation Agreement

ESTREMI DELLA CONVENZIONE PER EVITARE LE DOPPIE IMPOSIZIONI

Complete as follows:

-Convenzione per evitare le doppie imposizioni tra l'italia e

Double Taxation Agreement between Italy and

- Enter United States

-firmata a

Signed in

- Enter Italy

-Il

On

- Enter 17 April 1984

-Approvata con legge

Approved with the law

- Enter 763

-In vigore dal

In force as from

- Enter 11 December 1985

If the beneficial holder is not a US Resident, please leave this section blank, the claim processor will enter in the appropriate treaty based on the beneficial holder's country of residence.

2. 2nd Section – Affidavit of the first level intermediary

AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO

The DTC Participant must complete this section. Please complete the following with the corresponding information: (Please note all of these data fields must be completed with the exception of the Swift Code).

-Ragione sociale dell'intermediario

Name of the intermediary

- Enter the DTC Participant name

-Codice SWIFT

Swift Code

- Leave this box blank

-Indirizzo complete

Full address

- Enter the street address of the DTC Participant

-Codice ISO nazione

ISO Country Code

- For U.S. DTC Participants, indicate U.S.

-Data

Date

- Date signed

-Timbro e firma

Stamp and signature

- Stamp (Medallion or other comparable seal) and signature of the DTC Participant

3. 3rd Section – Certification of the foreign tax authority
DICHIARAZIONE DELL'AUTORITA FISCALE ESTERA

PLEASE DO NOT WRITE ANYTHING IN THIS SECTION.

C. Certification Form DIV/EX2 - The below text provides line-by-line instructions to assist you in completing your Certification (DIV/EX2):

Page 1

1. 1st Section – Beneficiary

BENEFICIARIO

The beneficial owner or their legal representative must complete this section with the corresponding information: (Please note that all categories in this section must be completed).

-Il sottoscritto/ Denominazione Sociale

Company/Entity Name - Company/Entity name

-Domicilio Fiscale(indirizzo complete)

Fiscal residence (full address) - Complete address of the company/entity

-Codice Fiscale

Tax ID number - Tax ID number of the company/entity

-Codice ISO Nazione

ISO Country Code - Country of residence.

-Eventuale rappresentante legale o rappresentante nel caso di persona fisica

-Legal representative in the case of a company, or representative in the case of an individual, if any

-Nome (Name)

- Name of Legal Representative signing the form

-Domicilio (indirizzo complete)

Residence (full address) - Enter the full address of the legal representative

-Codice Fiscale

(Tax ID number) - Tax ID number of the legal representative

-Codice ISO Nazione

(ISO Country Code) - Select the appropriate two letter ISO Country Code.

2. 2nd Section – Declares That The Above Mentioned Company:

DICHIARA CHE LA SUDETTA SOCIETA'

This section (in Italian or English) states that the claimant is a company entitled to 1.375% withholding tax on Italian dividends:

-Data

Date signed - Date beneficiary or representative signed form

-Firma del beneficiario o del rappresentante

- Signature of the beneficiary or representative

Page 2 – (This should be on the back side of page one)

1. 1st Section – Affidavit of the first level intermediary

AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO

The DTC Participant must complete this section. Please complete the following with the corresponding information: (Please note all of these data fields must be completed with the exception of the Swift Code).

-Ragione sociale dell'intermediario

Name of the intermediary - Enter the DTC Participant name

-Codice SWIFT

Swift Code - Leave this box blank

-Indirizzo complete

Full address - Enter the street address of the DTC Participant

- Codice ISO nazione
ISO Country Code - For U.S. DTC Participants, indicate U.S.
- Data
Date - Date signed
- Timbro e firma
Stamp and signature - Stamp (Medallion or other comparable seal) and signature of the DTC Participant

D. Certification Form DIV/EX3 - The below text provides line-by-line instructions to assist you in completing your Certification (DIV/EX3):

Page 1

1. 1st Section – Beneficiary

BENEFICIARIO

The beneficial owner or their legal representative must complete this section with the corresponding information: (Please note that all categories in this section must be completed).

- Il sottoscritto/ Denominazione Sociale
Company Name - Pension Fund name
- Domicilio Fiscale(indirizzo complete)
Fiscal residence (full address) - Complete address of the entity
- Codice Fiscale
Tax ID number - Tax ID number of the pension fund
- Codice ISO Nazione
ISO Country Code - Country of residence
- Eventuale rappresentante legale o rappresentante nel caso di persona fisica
-Legal representative in the case of a company, or representative in the case of an individual, if any
- Nome (Name)
- Name of Legal Representative signing the form
- Domicilio (indirizzo complete)
Residence (full address) - Enter the full Address of the legal representative
- Codice Fiscale
(Tax ID number) - Tax ID number of the legal representative
- Codice ISO Nazione
(ISO Country Code) - Select the appropriate two letter ISO Country Code.

2. 2nd Section – Declares:

DICHIARA CHE

This section (in Italian or English) states that the claimant is a pension in an EU/UEA country
-Enter the country of residence in all spaces

2. 3rd Section – Asks:

CHIEDE

- Data
Date signed - Date beneficiary or representative signed form
- Firma del beneficiario o del rappresentante
- Signature of the beneficiary or representative

Page 2 – (This should be on the back side of page one)

1. 1st Section – Affidavit of the first level intermediary

AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO

The DTC Participant must complete this section. Please complete the following with the corresponding information: (Please note all of these data fields must be completed with the exception of the Swift Code).

-Ragione sociale dell'intermediario

Name of the intermediary

- Enter the DTC Participant name

-Codice SWIFT

Swift Code

- Leave this box blank

-Indirizzo complete

Full address

- Enter the street address of the DTC Participant

-Codice ISO nazione

ISO Country Code

- For U.S. DTC Participants, indicate U.S.

-Data

Date

- Date signed

-Timbro e firma

Stamp and signature

- Stamp (Medallion or other comparable seal) and signature of the DTC Participant

Step II. After the IRS or appropriate tax authority produces and sends you the original certification of residency, please send the Certificate of Residency, DIV/EX, DIV/EX 2 or DIV/EX 3 forms, and the cover letter to Deutsche Bank Trust Company Americas / GlobeTax.

If you have any questions, please do not hesitate to contact Gina Seroda at 1-800-876-0959.

Deutsche Bank Trust Company Americas / GlobeTax must receive all documents no later than December 14, 2009 in order to meet the First and Final Delivery deadline. Please note: Claims received after the final simplified procedure deadline of December 14, 2009 must be resubmitted using the traditional long form process and may be submitted up to November 1, 2013.

Appendix A

LIST OF COUNTRIES WHERE CORPORATE ENTITIES MAY BENEFIT FROM THE APPLICATION OF THE 1.375% ITALIAN WITHHOLDING TAX RATE, AND PENSIONS MAY BENEFIT FROM THE 11.00% ITALIAN WITHHOLDING TAX RATE:

EU member states

- Austria
- Belgium
- Bulgaria
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom

European Economic Area (EEA)

- Norway

Appendix B

Please refer to the following chart below which outlines the treaty rates for various countries which have a double taxation treaty entered into force with Italy.

COUNTRY	TREATY RATE OF WITHHOLDING TAX (%)
Kuwait	0.00
Albania, Bulgaria , C.I.S. (ex USSR), China, Georgia, Hungary , Malaysia, Oman, Poland , Romania , Russia, Singapore, Tanzania, Uzbekistan, Venezuela, Yugoslavia	10.00
Algeria, Argentina, Australia, Austria , Bangladesh, Belgium , Brazil, Canada, Cyprus, Czech Republic , Denmark , Ecuador, Estonia , Finland , France , Germany , Greece , Indonesia, Ireland , Israel, Ivory Coast, Japan, Kazakhstan, Lithuania , Luxembourg , Macedonia, Malta , Mauritius, Mexico, Morocco, Mozambique, Netherlands , New Zealand, Norway , Philippines, Portugal , Senegal, Slovakia , South Africa, South Korea, Spain , Sri Lanka, Sweden , Switzerland, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom , United States, Vietnam, Zambia	15.00
Thailand, Trinidad & Tobago	20.00
India, Pakistan	25.00

PLEASE NOTE: TAX RATES ARE SUBJECT TO CHANGE

Deutsche Bank Trust Company Americas / GlobeTax make no representation as to the accuracy or completeness of this information. If you have questions regarding the rates, countries, etc. you should consult your tax advisor.

Countries denoted in bold are members of the EU or EEA and therefore their beneficiaries who are subject to corporate tax in their country of residency are entitled to the reduced withholding tax rate of 1.375%, and an 11% reduced withholding tax rate on pensions.

(EXHIBIT 1)

SAMPLE FORMAT FOR COVER LETTER TO DEUTSCHE BANK TRUST COMPANY AMERICAS
CLAIMS WILL NOT BE ACCEPTED WITHOUT THIS COVER LETTER ON DTC PARTICIPANT LETTERHEAD

[DATE]

Deutsche Bank Trust Company Americas
c/o GlobeTax
90 Broad Street – 16th Floor
New York, NY 10004-2205
Attn: Luxottica / Italian ADRs

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax¹ on Italian 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 November 25, 2009 for the security Luxottica Group S.p.A. - Ordinary Shares (CUSIP: 55068R202).

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF ADRs CITED BELOW] ADRs. As required, original certification of residency documents (Form 6166), a Certification, and Power of Attorney if necessary are included for each beneficial owner. The ratio is 1 ADR to 1 Ordinary shares. The information is as follows:

<u>Name and address of beneficial owner</u>	<u>Taxpayer I.D. #</u>	<u># of ADRs held</u>	<u># Ordinary shares held</u>
1)			
2)			
3)			
4) etc.			

We ask that Deutsche Bank Trust Company Americas, as Depository, apply to the Italian depository bank for the reduced withholding tax¹ rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

Indemnification

In consideration of the services provided by Deutsche Bank Trust Company Americas contemplated hereby and the assistance provided by the issuer of the shares underlying the ADRs (the "Issuer"), we agree to indemnify, defend, hold and save Deutsche Bank Trust Company Americas, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Deutsche Bank Trust Company Americas, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and

CERTIFICAZIONE PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA ALLA FONTE SUI DIVIDENDI ITALIANI (1)
CERTIFICATION FOR THE APPLICATION OF REDUCED TAX RATE AT SOURCE ON ITALIAN DIVIDENDS

 Scadenza di validità del presente modello / *Expiry date of this form*

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BENEFICIARIO
BENEFICIARY

 Nome o Denominazione Sociale:
Name or Company Name

 Domicilio Fiscale (indirizzo completo):
Fiscal residence (full address)

 Codice Fiscale: Codice ISO Nazione:
Tax ID number *ISO Country Code*

 Eventuale rappresentante legale o rappresentante nel caso di persona fisica
Legal representative in the case of a company, or representative in the case of an individual, if any

 Nome:
Name

 Domicilio (indirizzo completo):
Residence (full address):

 Codice Fiscale: Codice ISO Nazione:
Tax ID number *ISO Country Code*
DICHIARAZIONE DEL BENEFICIARIO
DECLARATION OF THE BENEFICIARY

 Il sottoscritto:
The undersigned
DICHIARA
DECLARES

- di essere (che la suddetta società è) residente in ai sensi dell'articolo 4 della Convenzione *infra* indicata
- di essere (che la società è) l'effettivo beneficiario dei dividendi
- di non svolgere (che essa non svolge) attività industriale o commerciale per mezzo di una stabile organizzazione in Italia
- di essere (che la società è) in possesso di tutti i requisiti richiesti dalla Convenzione per beneficiare della ritenuta alla fonte ridotta
- *to be (that the above mentioned company is) a resident of pursuant to art. 4 of the D.T.A. indicated herebelow*
- *to be (that the company is) the actual beneficiary of the dividends*
- *that he/she (the company) does not carry on any industrial or commercial activity in Italy through a permanent establishment*
- *to fulfill (that the company fulfills) all requirements of the DTA in order to benefit from the tax reduction at source*

CHIEDE
APPLIES

 l'applicazione della tassazione nella misura stabilita dalla Convenzione.
for the application of the withholding tax according to the maximum rate provided by the D.T.A.

Data/Date

 Firma del beneficiario o del rappresentante
Signature of the beneficiary or representative

(1) La presente certificazione è valida unicamente per i titoli indicati nell'art. 27-ter, comma 1, del D.P.R. 29 settembre 1973, n. 600
This certification is solely valid for the stocks indicated in art. 27-ter, paragraph 1, of D.P.R. 29th September 1973, n. 600

ESTREMI DELLA CONVENZIONE PER EVITARE LE DOPPIE IMPOSIZIONI
DETAILS OF THE DOUBLE TAXATION AGREEMENT

Convenzione per evitare le doppie imposizioni tra l'Italia e
Double Taxation Agreement between Italy and

firmata a il approvata con legge in vigore dal
signed in on approved with the law in force as from

AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO
AFFIDAVIT OF THE FIRST LEVEL INTERMEDIARY

Ragione sociale dell'intermediario Codice SWIFT
Name of the intermediary Swift code

Indirizzo completo Codice ISO nazione
Full address ISO Country code

Nella nostra qualità di intermediario con il quale il beneficiario intrattiene il rapporto diretto, attestiamo, sotto la nostra responsabilità, che le dichiarazioni contenute nel presente modello, rilasciate dal beneficiario summenzionato, sono autentiche e rispondenti a verità
In our capacity of intermediary with whom the beneficiary has the direct relationship, we hereby attest, on our own responsibility, that the declarations contained in this form, made by the above mentioned beneficiary, are authentic and an expression of true facts

Data/Date Timbro e firma/Stamp and signature

CERTIFICAZIONE DELL'AUTORITA' FISCALE ESTERA
CERTIFICATION OF THE FOREIGN TAX AUTHORITY

Si certifica che il summenzionato beneficiario.....
I certify that the above mentioned beneficiary

è residente ai fini fiscali in..... ai sensi dell'art.della Convenzione succitata
is a resident for tax purposes of pursuant to art. of the above mentioned DTA

Si certifica inoltre che tutto quanto dichiarato nel presente modello dal sopra indicato beneficiario corrisponde a verità, in base a quanto risulta a questa Amministrazione
I also certify that the statements made by the beneficiary or by the legal representative, contained in this form, are true, to the best of the knowledge and belief of this Administration

Data/Date.....

Timbro dell'ufficio.....
Stamp of the office

Firma del funzionario.....
Signature of the officer

Certificazione per l'applicazione dell'aliquota ridotta (1,375%) sui dividendi distribuiti da società italiane.

Certification for the application of reduced withholding tax (1,375%) on dividend distribution of Italian companies.

Si certifica che
(nome società)

- a) riveste una delle forme giuridiche previste nell'allegato della Direttiva n. 435/90/CEE del Consiglio del 23 luglio 1990;
- b) risiede, ai fini fiscali, in.....;
- c) è soggetto, all'imposta sulle società in....., secondo quanto disposto dalla Direttiva n. 435/90/CEE del Consiglio del 23 luglio 1990.

We certify that
(name of the legal entity)

- belongs to one of the companies listed in the annex to the Directive of the European Economic Community n. 90/435 from 23.07.1990 (Council Directive of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States) published in the official gazette of the European Communities n. L225/6 from 20-08.1990;
- that it has its seat and place of management in
- and that it is subject to corporate income tax in, according to the above mentioned Directive of the European Economic Community n. 90/435 from 23.07.1990".

Si certifica inoltre che tutto quanto dichiarato nel presente modello dal sopra indicato beneficiario corrisponde a verità, in base a quanto risulta a questa Amministrazione

I also certify that the statements made by the beneficiary or by the legal representative, contained in this form, are true, to the best of the knowledge and belief of this Administration

Data/Date

Timbro dell'ufficio
Stamp of the office

Firma del funzionario
Signature of the officer

**RICHIESTA PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA ALLA FONTE SUI DIVIDENDI ITALIANI
CORRISPOSTI A SOCIETA' RESIDENTI NELL'UNIONE EUROPEA O NEGLI STATI ADERENTI ALL'ACCORDO
SULLO SPAZIO ECONOMICO EUROPEO (art. 27-ter, comma 1 e art. 27, comma 3-ter del D.P.R. 29 settembre
1973, n. 600)**

**REQUEST FOR THE APPLICATION OF REDUCED TAX RATE AT SOURCE ON ITALIAN DIVIDENDS DISTRUBUTED TO
COMPANIES RESIDENT OF AN EUROPEAN UNION MEMBER STATE OR OF AN EUROPEAN ECONOMIC AREA COUNTRY
(art. 27-ter , paragraph 1 and art. 27, paragraph 3-ter, of D.P.R. 29th September 1973, n. 600)**

Scadenza di validità del presente documento / *Expiry date of this form*

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**BENEFICIARIO
BENEFICIARY**

Il sottoscritto/Denominazione Sociale:
The undersigned/ Company Name:

Domicilio Fiscale (indirizzo completo):
Fiscal residence (full address)

Codice Fiscale: Codice ISO Nazione:.....
Tax ID number ISO Country Code:

Rappresentante legale
Legal representative
Nome:
Name

Domicilio (indirizzo completo):
Residence (full address):

Codice Fiscale: Codice ISO Nazione:.....
Tax ID number ISO Country Code:

**DICHIARA CHE LA SUDETTA SOCIETA'
DECLARES THAT THE ABOVE MENTIONED COMPANY**

- è l'effettivo beneficiario dei dividendi
- non svolge attività industriale o commerciale per mezzo di una stabile organizzazione in Italia
- *is the actual beneficiary of the dividends*
- *does not carry on any industrial or commercial activity in Italy through a permanent establishment*

**CHIEDE
APPLIES**

l'applicazione della tassazione nella misura ridotta dell'1,375% così come previsto dall' *articolo 27, comma 3-ter del Decreto n. 600/1973.*
for the application of the reduced withholding tax rate of 1.375% provided by article 27, paragraph 3-ter of the Decree no.600/1973 .

Data/Date

Firma del Legale rappresentante
Signature of the Legal representative

AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO
AFFIDAVIT OF THE FIRST LEVEL INTERMEDIARY

Ragione sociale dell'intermediario Codice SWIFT
Name of the intermediary *Swift code*

Indirizzo completo Codice ISO nazione
Full address *ISO Country code*

Nella nostra qualità di intermediario con il quale il beneficiario intrattiene il rapporto diretto, attestiamo, sotto la nostra responsabilità, che le dichiarazioni contenute nel presente modello, rilasciate dal beneficiario summenzionato, sono autentiche e rispondenti a verità
In our capacity of intermediary with whom the beneficiary has the direct relationship, we hereby attest, on our own responsibility, that the declarations contained in this form, made by the above mentioned beneficiary, are authentic and an expression of true facts

Data/Date Timbro e firma/Stamp and signature

Certificazione per l'applicazione dell'aliquota ridotta dell'11% sui dividendi distribuiti da società italiane ai fondi pensione istituiti negli Stati membri dell'Unione europea e negli Stati aderenti all'Accordo sullo spazio economico europeo inclusi nella White List.

Certification for the application of reduced withholding tax of 11% on dividends of Italian companies distributed to pension funds resident of an European Union member State or of an European Economic Area Country and include in the Italian White List.

Si certifica che
(nome società)

è un fondo pensione istituito in

e che risiede ai fini fiscali in

*We certify that
(name of the legal entity)*

is a pension fund established in

and it is resident for tax purposes in

Si certifica inoltre che tutto quanto dichiarato nel presente modello dal sopra indicato beneficiario corrisponde a verità, in base a quanto risulta a questa Amministrazione

I also certify that the statements made by the beneficiary or by the legal representative, contained in this form, are true, to the best of the knowledge and belief of this Administration

Data/Date

Timbro dell'ufficio
Stamp of the office

Firma del funzionario
Signature of the officer

**RICHIESTA PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA ALLA FONTE SUI DIVIDENDI ITALIANI
CORRISPOSTI A FONDI PENSIONE RESIDENTI NELL'UNIONE EUROPEA O NEGLI STATI ADERENTI
ALL'ACCORDO SULLO SPAZIO ECONOMICO EUROPEO (art. 27-ter, comma 1 e art. 27, comma 3 del D.P.R. 29
settembre 1973, n. 600)**

**REQUEST FOR THE APPLICATION OF REDUCED TAX RATE AT SOURCE ON ITALIAN DIVIDENDS DISTRIBUTED TO
PENSION FUNDS RESIDENT OF AN EUROPEAN UNION MEMBER STATE OR OF AN EUROPEAN ECONOMIC AREA
COUNTRY (art. 27-ter, paragraph 1 and art. 27, paragraph 3, of D.P.R. 29th September 1973, n. 600)**

Scadenza di validità del presente documento / *Expiry date of this form*

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**BENEFICIARIO
BENEFICIARY**

Il sottoscritto/Denominazione Sociale:
The undersigned/ Company Name:

Domicilio Fiscale (indirizzo completo):
Fiscal residence (full address)

Codice Fiscale: Codice ISO Nazione:.....
Tax ID number *ISO Country Code:*

Rappresentante legale
Legal representative
Nome:
Name

Domicilio (indirizzo completo):
Residence (full address):

Codice Fiscale: Codice ISO Nazione:.....
Tax ID number *ISO Country Code:*

**DICHIARA CHE
DECLARES THAT**

- è l'effettivo beneficiario dei dividendi
- non svolge attività industriale o commerciale per mezzo di una stabile organizzazione in Italia
- risiede, ai fini fiscali, in.....
- è un fondo pensione istituito in.....e rientra nell'ambito di applicazione della direttiva 2003/41/EU
- *is the actual beneficiary of the dividends*
- *does not carry on any industrial or commercial activity in Italy through a permanent establishment*
- *that is resident for tax purposes in*
- *it is a pension fund established in..... within the limits of the Directive 2003/41/EU*

**CHIEDE
APPLIES**

l'applicazione della tassazione nella misura ridotta dell'11% così come previsto dall' articolo 27, comma 3 del Decreto n. 600/1973.
for the application of the reduced withholding tax rate of 11% provided by article 27, paragraph 3 of the Decree no.600/1973 .

Data/Date

Firma del Legale rappresentante
Signature of the Legal representative

AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO



AFFIDAVIT OF THE FIRST LEVEL INTERMEDIARY

Ragione sociale dell'intermediario Codice SWIFT
Name of the intermediary *Swift code*

Indirizzo completo Codice ISO nazione
Full address *ISO Country code*

Nella nostra qualità di intermediario con il quale il beneficiario intrattiene il rapporto diretto, attestiamo, sotto la nostra responsabilità, che le dichiarazioni contenute nel presente modello, rilasciate dal beneficiario summenzionato, sono autentiche e rispondenti a verità
In our capacity of intermediary with whom the beneficiary has the direct relationship, we hereby attest, on our own responsibility, that the declarations contained in this form, made by the above mentioned beneficiary, are authentic and an expression of true facts

Data/Date Timbro e firma Stamp and signature

(EXHIBIT 7)
DTC Participant Letter Head

Date:

Power of Attorney

The undersigned (name of legal representative) is hereby authorized by the (DTC Participant name) to sign on behalf of our client (Beneficial Owner Name) in processing Italian Tax Reclaims. Declares, for the purpose of requesting that the Italian Tax Administration refund the excess Italian tax contribution assessed on income withheld at its source.

This Power of Attorney shall remain in effect until terminated by either party providing five days prior written notice of its intent to terminate to the other party.

Company Name: _____

(Stamp with Company stamp or seal)

Depository #: DTC # _____

Signature of legal representative

Name: (of legal rep.)

Title:

Date:

Place: