

# IMPORTANT NOTICE

The Depository Trust Company



**#:** 6183-10  
**Date:** February 4, 2010  
**To:** All Participants  
**Category:** Dividends  
**From:** Tax Reporting Service  
**Attention:** Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.  
**Subject:** Citibank - ADRs that the bank, as ADR depository for these issues, has determined if they met the criteria for the reduced U.S. tax rate as “qualified dividends” for tax year 2009.

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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**CITIBANK NA - TAX YEAR 2009 QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES**

COMPANY NAME	CUSIP	US EXCHANGE	COUNTRY	QUALIFIED / NON-QUALIFIED
A AND D PHARMA HOLDINGS	002481208	NASDAQ	NETHERLANDS	QUALIFIED
ABB	000375204	NYSE	SWITZERLAND	QUALIFIED
ACC LTD	00429N102	NASDAQ	India	QUALIFIED
ACER INCORPORATED REGS	004434205	NASDAQ	TAIWAN	NON-QUALIFIED
ACER INCORPORATED RULE144	004434106	NASDAQ	TAIWAN	NON-QUALIFIED
ADECCO SA	006754204	OTHER	CHILE	QUALIFIED
Aditya Birla Nuvo	007027105	NASDAQ	INDIA	QUALIFIED
ADVANCED SEMICONDUCTOR ENGIN.	00756M404	NYSE	TAIWAN	QUALIFIED
AE AND CI LIMITED	001012202	NASDAQ	SOUTH AFRICA	QUALIFIED
AEGON	007924103	NYSE	NETHERLANDS	QUALIFIED
AEON CO. LTD.	007627102	OTHER	JAPAN	QUALIFIED
AIDA ENGINEERING LIMITED	008712200	NASDAQ	JAPAN	QUALIFIED
AIFUL CORPORATION	00873N103	NASDAQ	JAPAN	QUALIFIED
AIR (L') LIQUIDE S.A.	009126202	NASDAQ	FRANCE	QUALIFIED
AIR FRANCE-KLM FULL ENTL.	009119108	NYSE	FRANCE	QUALIFIED
AKZO NOBEL N.V.	010199305	NASD	NETHERLANDS	QUALIFIED
AMADA CO LTD	022631204	NASDAQ	JAPAN	NON-QUALIFIED
AMP LIMITED	0017EP103	OTHER	AUSTRALIA	QUALIFIED
ANGLO PLATINUM LIMITED	035078104	NASDAQ	SOUTH AFRICA	QUALIFIED
ARACRUZ CELULOSE SA ADR	038496204	NYSE	BRAZIL	QUALIFIED
ASAHI BREWERIES LTD	043388107	OTHER	JAPAN	QUALIFIED
ASAHI GLASS COMPANY LTD	043393206	NASDAQ	JAPAN	QUALIFIED
ASAHI KASEI CORPORATION	043400100	NASDAQ	JAPAN	QUALIFIED
ASM INTL NV ATT CORP ACT.	N07045102	NASDAQ	NETHERLANDS	QUALIFIED
ASSOCIATED BRITISH FOODS	045519402	NASDAQ	UNITED KINGDOM	QUALIFIED
ASTELLAS PHARMA INC	04623U102	OTHER	JAPAN	QUALIFIED
ASUSTEK COMPUTER INC GDR	04648R209	NASDAQ	TAIWAN	NON-QUALIFIED
ASUSTEK COMPUTER INC RADR	04648R100	NASDAQ	TAIWAN	NON-QUALIFIED
AU OPTRONICS CORP	002255107	NYSE	TAIWAN	QUALIFIED
Bajaj Hindusthan Limited	05710P104	NASDAQ	India	QUALIFIED
Bajaj Hindusthan Limited	05710P203	NASDAQ	India	QUALIFIED
BANDAR RAYA DEVELOPMENTS	060002201	NASDAQ	MALAYSIA	NON-QUALIFIED
BANK OF YOKOHAMA, LTD	066011206	NASDAQ	JAPAN	QUALIFIED
BARLOWORLD LIMITED	067680207	NASDAQ	SOUTH AFRICA	QUALIFIED
BAYERISCHE MOTOREN WERKE	072743206	OTHER	GERMANY	QUALIFIED
BHP BILLITON LIMITED	088606108	NYSE	AUSTRALIA	QUALIFIED
BHP BILLITON PLC	05545E209	NYSE	UNITED KINGDOM	QUALIFIED
BOC KONG HOLDINGS	096813209	NASDAQ	HONG KONG	NON-QUALIFIED
BRAMBLES LTD	105105100	OTHER	AUSTRALIA	QUALIFIED
BRASIL TEL PARTICIPACOES	105530109	NYSE	BRAZIL	NON-QUALIFIED
BRASIL TELECOM	10553M101	NYSE	BRAZIL	QUALIFIED
BRITISH AMERICAN TOBACCO	110448107	NYSE	UNITED KINGDOM	QUALIFIED
CABLE AND WIRELESS PLC	12682R100	OTHER	UNITED KINGDOM	QUALIFIED
CAP GEMINI S.A.	139098107	OTHER	FRANCE	QUALIFIED
CARREFOUR SA	144430105	OTHER	FRANCE	QUALIFIED
CELESIO AG	15100H109	OTHER	GERMANY	QUALIFIED
GEMEX, S.A. DE C.V.	151290889	NYSE	MEXICO	QUALIFIED
CHEUNG KONG HOLDINGS LTD	166744201	NASDAQ	HONG KONG	NON-QUALIFIED
China Netcom Group Corporation (Hong Kong) Ltd	16940Q101	NYSE	Hong Kong	QUALIFIED
CHINA PETROLEUM	16941R108	NYSE	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA RAILWAY CONSTRUCTIO	16947L105	OTHER	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA SHENHUA ENERGY CO	16942A302	OTHER	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA STEEL GDR	Y15041125	NASDAQ	TAIWAN	NON-QUALIFIED
CHINA STEEL RADR	169417102	NASDAQ	TAIWAN	NON-QUALIFIED
CHUNGHWA PIC TEMP REGS	17133M303	NASDAQ	TAIWAN	NON-QUALIFIED
CHUNGHWA PIC TEMP REGS	17133M600	NASDAQ	TAIWAN	NON-QUALIFIED
CHUNGHWA PIC TEMP REGS	17133M501	NASDAQ	TAIWAN	NON-QUALIFIED
CIBA SPECIALTY	17162W206	NYSE	SWITZERLAND	QUALIFIED
CIE FINANCIERE RICHEMONT	204319107	OTHER	CHILE	QUALIFIED
CMC MAGNETICS CORP REG S	125711200	NASDAQ	TAIWAN	NON-QUALIFIED
CMC MAGNETICS RULE 144A	125711101	NASDAQ	TAIWAN	NON-QUALIFIED
COBHAM PLC	19089R104	OTHER	UNITED KINGDOM	QUALIFIED
COCA-COLA ICECEK REG S	1912ER209	OTHER	TURKEY	QUALIFIED
COCA-COLA ICECEK RULE 144	1912ER100	OTHER	TURKEY	QUALIFIED
COMMERCIAL BANK OF QATAR	202609103	OTHER	QATAR	NON-QUALIFIED
COMMERCIAL BANK OF QATAR	202609202	OTHER	QATAR	NON-QUALIFIED
COMPANIA DE TELECOMUNICAC	204449300	NYSE	CHILE	QUALIFIED
CREDIT AGRICOLE SA	225313105	OTHER	FRANCE	QUALIFIED

**CITIBANK NA - TAX YEAR 2009 QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES**

COMPANY NAME	CUSIP	US EXCHANGE	COUNTRY	QUALIFIED / NON-QUALIFIED
CRH PLC	12626K203	NASDAQ	IRELAND	QUALIFIED
CSL LTD	12637N105	OTHER	AUSTRALIA	QUALIFIED
DAEWOO SHIPBUILDING 144A	23373A207	NASDAQ	TAIWAN	QUALIFIED
DAI NIPPON PRINTING CO	233806207	NASDAQ	JAPAN	QUALIFIED
DAIICHI SANKYO KABUSHIKI	23380A109	OTHER	JAPAN	QUALIFIED
DANONE	23636T100	OTHER	FRANCE	QUALIFIED
DBS GROUP HOLDINGS LTD	23304Y209	NASDAQ	SINGAPORE	NON-QUALIFIED
DELHAIZE GROUP	29759W101	NYSE	BELGIUM	QUALIFIED
DENSO CORPORATION	24872B100	NASDAQ	JAPAN	QUALIFIED
DEUTSCHE BORSE AG	251542106	OTHER	GERMANY	QUALIFIED
D-LINK CORPORATION	23323A109	NASDAQ	TAIWAN	NON-QUALIFIED
D-LINK CORPORATION	23323A208	NASDAQ	TAIWAN	NON-QUALIFIED
E. SUN FINANCIAL REG S	26915N108	NASDAQ	TAIWAN	NON-QUALIFIED
E. SUN FINANCIAL REG S	26915N207	NASDAQ	TAIWAN	NON-QUALIFIED
EAST JAPAN RAILWAY CO	273202101	OTHER	JAPAN	QUALIFIED
EDP-ELETRICIDADE DE PORTUGAL	268353109	NYSE	PORTUGAL	QUALIFIED
ELECTRICITE DE FRANCE	285039103	OTHER	FRANCE	QUALIFIED
Emperor Mines Limited	291583201		AUSTRALIA	QUALIFIED
Empresa NAC ADR (ENDESA)	29244T101	NYSE	Chile	QUALIFIED
ENDESA S.A.	29258N107	NYSE	SPAIN	QUALIFIED
ENEL SOCIETA PER AZIONI	29265W108	NYSE	ITALY	QUALIFIED
ENERGIS S.A.	29274F104	NYSE	CHILE	QUALIFIED
ENTERPRISE INNS PLC	29372W108	OTHER	UNITED KINGDOM	QUALIFIED
FANUC LTD	307305102	OTHER	JAPAN	QUALIFIED
FAST RETAILING CO LTD	31188H101	OTHER	JAPAN	QUALIFIED
FINMECCANICA SPA	318027208	OTHER	ITALY	QUALIFIED
FINOLEX CABLES LIMITED	317906105	NASDAQ	INDIA	QUALIFIED
FIRST FINANCIAL REG S	32021V208	NASDAQ	TAIWAN	NON-QUALIFIED
FIRST FINANCIAL RULE 144A	32021V109	NASDAQ	TAIWAN	NON-QUALIFIED
FORTUM OYJ	34959F106	OTHER	FINLAND	QUALIFIED
FUBON FINANCIAL HLDG CO.	359515202	NASDAQ	TAIWAN	NON-QUALIFIED
FUBON FINANCIAL HLDG. CO.	359515103	NASDAQ	TAIWAN	NON-QUALIFIED
GAM HOLDING LTD	36143A109	OTHER	CHILE	QUALIFIED
GATEWAY DISTRI PARKS 144A	36759K102	NASDAQ	INDIA	QUALIFIED
GATEWAY DISTRI PARKS REGS	36759K201	NASDAQ	INDIA	QUALIFIED
GENTING MALAYSIA BERHAD	37251V109	OTHER	MALAYSIA	NON-QUALIFIED
GIANT INTERACTIVE GROUP	374511103	NYSE	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
GIGA BYTE TECHNOLOGY	37517K202	NASDAQ	TAIWAN	NON-QUALIFIED
GIGA BYTE TECHNOLOGY	37517K103	NASDAQ	TAIWAN	NON-QUALIFIED
GIVAUDAN S.A.	37636P108	OTHER	CHILE	QUALIFIED
GROUPE DANONE	399449107	NYSE	FRANCE	QUALIFIED
GRUMA SA DE CV	400131306	NYSE	MEXICO	QUALIFIED
GRUPO FINAN INBURSA	40048D101	NASDAQ	MEXICO	QUALIFIED
Grupo Radio Centro, S.A. De C.V.	40049C102	NYSE	Mexico	QUALIFIED
GUOCO GROUP LTD	403227101	OTHER	HONG KONG	NON-QUALIFIED
H M HENNES AND MAURITZ AB	425883105	OTHER	SWEDEN	QUALIFIED
HACI OMER SABANCI HOLDING	40450N100	NASDAQ	TURKEY	QUALIFIED
HACI OMER SABANCI HOLDING	40450N209	NASDAQ	TURKEY	QUALIFIED
HEINEKEN N.V.	423012202	NASDAQ	NETHERLANDS	QUALIFIED
HENDERSON INVESTMENT LTD.	425070109	NASDAQ	HONG KONG	NON-QUALIFIED
HENDERSON LAND DEVELOPMENT	425166303	NASDAQ	HONG KONG	NON-QUALIFIED
HIGH TECH COMPUTER CORP.	42980M107	NASDAQ	TAIWAN	NON-QUALIFIED
Hindustan Construction	433219102	NASDAQ	INDIA	QUALIFIED
HITACHI LTD	433578507	NYSE	JAPAN	QUALIFIED
HOLCIM ECUADOR S.A. REG S	43474R206	NASDAQ	ECUADOR	NON-QUALIFIED
HOLCIM LTD	434741203	OTHER	CHILE	QUALIFIED
HOME RETAIL GROUP PLC-Issue is now exchanged	43731F102	OTHER	UNITED KINGDOM	QUALIFIED
HONG KONG ELECTRIC HOLDINGS	438580300	NASDAQ	HONG KONG	QUALIFIED
HONGKONG EXCHANGES CLEAR	43858F109	OTHER	HONG KONG	NON-QUALIFIED
HOPEWELL HOLDINGS LIMITED	439555301	NASDAQ	HONG KONG	NON-QUALIFIED
HTC CORPORATION REG S	40432G207	OTHER	TAIWAN	NON-QUALIFIED
HTC CORPORATION RULE 144A	40432G108	OTHER	TAIWAN	NON-QUALIFIED
HUTCHINSON WHAMPOA	448415208	NASDAQ	HONG KONG	NON-QUALIFIED
HUTCHISON TELE H K HOLD	44841V102	OTHER	HONG KONG	NON-QUALIFIED
Hutchison Telecommunications International Limited	44841T107	NYSE	Hong Kong	QUALIFIED
HYUNDAI MOTOR COMPANY	449187509	NASDAQ	KOREA	NON-QUALIFIED
HYUNDAI MOTOR COMPANY	449187707	NASDAQ	KOREA	QUALIFIED
HYUNDAI MOTOR COMPANY	449187103	NASDAQ	KOREA	NON-QUALIFIED
I.T.C. LTD	450318100	NASDAQ	INDIA	QUALIFIED
IBERDROLA RENOVABLES SA	45074F102	OTHER	SPAIN	QUALIFIED

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COMPANY NAME	CUSIP	US EXCHANGE	COUNTRY	QUALIFIED / NON-QUALIFIED
IMPERIAL TOBACCO GROUP PLC	453142101	NYSE	ENGLAND	QUALIFIED
INA INDUSTRIJA NAFTE 144A	45325E102	NASDAQ	CROATIA	NON-QUALIFIED
INA INDUSTRIJA NAFTE REG S	45325E201	NASDAQ	CROATIA	NON-QUALIFIED
INDIAN HOTELS 144A	454288101	NASDAQ	INDIA	QUALIFIED
INDIAN HOTELS REG S	Y3925F113	NASDAQ	INDIA	QUALIFIED
INDO GULF FERTILISERS LTD	45577T203	NASDAQ	INDIA	QUALIFIED
INOTERA MEMORIES INC 144A	45773W109	NASDAQ	TAIWAN	
INOTERA MEMORIES INC REG	45773W208	NASDAQ	TAIWAN	
Inotera Memories, Inc.	45773W109	NASDAQ	TAIWAN	NON-QUALIFIED
INPEX CORPORATION	45790H101	OTHER	JAPAN	QUALIFIED
ITALCEMENTI FABRICHE	465272201	NASDAQ	ITALY	QUALIFIED
Itochu Corporation	465717106		Japan	QUALIFIED
JERONIMO MARTINS SGPS SA	476493101	OTHER	PORTUGAL	QUALIFIED
Jindal Stainless Limited	47759E202	NASDAQ	India	QUALIFIED
Jindal Stainless Limited	47759E301	NASDAQ	India	QUALIFIED
JOHN KEELLS REG S GDR	Y44558115	NASDAQ	SRI LANKA	NON-QUALIFIED
JULIUS BAER HOLDING(Name chg-Issue Exchanged 10/15)	481369106	OTHER	CHILE	NON-QUALIFIED
KANSAI ELECTRIC POWER CO	484602305	OTHER	JAPAN	QUALIFIED
KDDI CORPORATION	48667L106	OTHER	JAPAN	QUALIFIED
KIA MOTORS CORPORATION	493738405	NASDAQ	KOREA	QUALIFIED
KOMATSU LTD	500458401	NASDAQ	JAPAN	QUALIFIED
KT CORPORATION	48268K101	NYSE	KOREA	QUALIFIED
KYOCERA CORPORATION	501556203	NYSE	JAPAN	QUALIFIED
LARSEN & TOUBRO 144A	51729V104	NASDAQ	INDIA	QUALIFIED
LARSEN & TOUBRO REG S	Y5217N118	NASDAQ	INDIA	QUALIFIED
LG CHEM LTD	501955108	NASDAQ	KOREA	QUALIFIED
LG ELECTRICTRONICS INC.	50186Q202	NASDAQ	KOREA	QUALIFIED
LG ELECTRONICS	50186Q103	NASDAQ	KOREA	QUALIFIED
LIGHT S.A.	53223N109	OTHER	BRAZIL	QUALIFIED
LONZA GROUP AG	54338V101	OTHER	CHILE	QUALIFIED
L'OREAL S.A.	502117203	NASDAQ	FRANCE	QUALIFIED
Lotte Shopping Co Ltd	54569T106	NASDAQ	KOREA	QUALIFIED
LVMH MOET HENNESSY LOUIS	502441306	OTHER	FRANCE	QUALIFIED
MAANSHAN IRON AND STEEL	554059105	NASDAQ	CHINA	QUALIFIED
Macquarie Korea Infrastructure Fund	556082204	NASDAQ	KOREA	QUALIFIED
MAN GROUP PLC	56164U107	OTHER	UNITED KINGDOM	QUALIFIED
Manila Electric Company	563245208	OTHER	Philippines	NON-QUALIFIED
MANUFACTURAS DE PAPEL CA	564681104	NASDAQ	VENEZUELA	QUALIFIED
MARUBENI CORPORATION	573810207	NASDAQ	JAPAN	QUALIFIED
MASSMART HOLDINGS LIMITED	576290100	OTHER	SOUTH AFRICA	QUALIFIED
MATSUI SECURITIES CO LTD	576875207	OTHER	JAPAN	QUALIFIED
MEDICEO PALTAC HOLDINGS - Name chgd to MEDIPAL HOLDINGS CORP	584654107	OTHER	JAPAN	NON-QUALIFIED
MEIJI SEIKA KAISHA LTD	585266208	NASDAQ	JAPAN	QUALIFIED
MERCK KGAA	589339100	OTHER	GERMANY	QUALIFIED
MICHELIN COMPAGNIE GENERA	59410T106	OTHER	FRANCE	QUALIFIED
MILLEA HOLDINGS, INC.	60032R106	NASDAQ	JAPAN	QUALIFIED
MINIBISHI CHEMICAL HOLDI	606763100	OTHER	JAPAN	QUALIFIED
MINIBISHI ELECTRIC CORP	606776201	OTHER 1	JAPAN	QUALIFIED
MINIBISHI ESTATE CO LTD	606783207	OTHER	JAPAN	QUALIFIED
MITSUI AND CO. LTD.	606827202	NASDAQ	JAPAN	QUALIFIED
MITSUI SUMITOMO INSURANCE CO	606839207	NASDAQ	JAPAN	QUALIFIED
MTU AERO ENGINES HOLDING	62473G102	OTHER	GERMANY	QUALIFIED
MURRAY AND ROBERTS HLDGS	626805105	OTHER	SOUTH AFRICA	QUALIFIED
Nagoya Railroad Co Ltd	629744202	OTHER	Japan	QUALIFIED
NIKON CORP	654111202	OTHER	JAPAN	QUALIFIED
NINTENDO CO LTD	654445303	OTHER 1	JAPAN	QUALIFIED
NOKIA CORPORATION	654902204	NYSE	FINLAND	QUALIFIED
NORDEA BANK AB	65557A107	OTHER	SWEDEN	QUALIFIED
NSK LTD	670184100	NASDAQ	JAPAN	QUALIFIED
OJI PAPER	678123100	NASDAQ	JAPAN	QUALIFIED
ORIX CORPORATION	686330101	NYSE	JAPAN	NON-QUALIFIED
OUTOKUMPU IYJ	69011W101	OTHER	FINLAND	QUALIFIED
Pakistan Cement Company Limited	695838201	NASDAQ	Pakistan	QUALIFIED
PAKISTAN TELECOM, 144A	695849109	NASDAQ	PAKISTAN	QUALIFIED
PCCW LIMITED	70454G207	NYSE	HONG KONG	QUALIFIED
PDG REALTY S.A. EMPREENDI	70454K109	OTHER	BRAZIL	NON-QUALIFIED
PERNOD RICARD SA	714264207	OTHER	FRANCE	QUALIFIED
PETROBRAS COMMON	71654V408	NYSE	BRAZIL	QUALIFIED
Petrobras Energia Participaciones S.A.	71646M102	NYSE	Argentina	QUALIFIED
PETROBRAS PREFERRED	71654V101	NYSE	BRAZIL	QUALIFIED
PIONEER CORPORATION	723646105	NYSE	JAPAN	QUALIFIED

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COMPANY NAME	CUSIP	US EXCHANGE	COUNTRY	QUALIFIED / NON-QUALIFIED
PROMISE CO LTD	74344G104	NASDAQ	JAPAN	QUALIFIED
PT MEDCO 144A RADR	69367K107	NASDAQ	INDIA	QUALIFIED
PT MEDCO REG S GDS	69367K206	NASDAQ	INDIA	QUALIFIED
QUANTA COMPUTER REG S	74762X407	NASDAQ	TAIWAN	NON-QUALIFIED
QUANTA COMPUTER RULE 144A	74762X308	NASDAQ	TAIWAN	NON-QUALIFIED
RAYMOND LIMITED REG S	Y72123121	NASDAQ	INDIA	QUALIFIED
RECKITT BENCKISER GROUP	756255105	OTHER	UNITED KINGDOM	QUALIFIED
RED ELECTRICA CORPORACION	756568101	OTHER	SPAIN	QUALIFIED
REDECARD S.A. 144A	75734J103	NASDAQ	BRAZIL	QUALIFIED
REDECARD S.A. REG S	75734J202	NASDAQ	BRAZIL	QUALIFIED
Rei Agro Limited	74948P104	NASDAQ	India	QUALIFIED
Rei Agro Limited	74948P203	NASDAQ	India	QUALIFIED
ROHM CO., LTD	775376106	OTHER	JAPAN	QUALIFIED
SAGE GROUP PLC	78663S102	NASDAQ	UNITED KINGDOM	QUALIFIED
SAMPO OYJ	79588J102	OTHER	FINLAND	QUALIFIED
SAMSUNG CORP COMMON STK	796053205	NASDAQ	KOREA	QUALIFIED
SAMSUNG CORP NON-VOTING	796053106	NASDAQ	KOREA	QUALIFIED
SAMSUNG ELECTRONIC 5TH	796050888	NASDAQ	KOREA	QUALIFIED
SAMSUNG ELECTRONICS NONVOTING GDR	796050201	NASDAQ	KOREA	QUALIFIED
SAMSUNG SDI CO LTD	796054203	NASDAQ	KOREA	QUALIFIED
SANYO ELECTRIC CO, LTD	803038306	NASDAQ	JAPAN	QUALIFIED
SATYAM COMPUTER SERV. LTD	804098101	NYSE	INDIA	QUALIFIED
SBM OFFSHORE NV	78404D109	OTHER	NETHERLANDS	QUALIFIED
SCHNEIDER ELECTRIC SA	80687P106	OTHER	FRANCE	QUALIFIED
SECHE ENVIRONNEMENT	813107109	OTHER	FRANCE	QUALIFIED
SECOM CO LTD	813113206	OTHER	JAPAN	QUALIFIED
SEVEN AND I HOLDINGS CO	81783H105	OTHER	JAPAN	QUALIFIED
SHANGHAI ELECTRIC GROUP	81943J108	OTHER	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
SHIN-ETSU CHEMICAL CO LTD	824551105	OTHER	JAPAN	QUALIFIED
SILICONWARE PRECISION IND	827084864	NASDAQ	TAIWAN	QUALIFIED
SINGAPORE AIRLINES LTD	82930C106	OTHER	SINGAPORE	NON-QUALIFIED
SK TELECOM CO. LTD	78440P108	NYSE	KOREA	QUALIFIED
SMEDVIG AS SERIES A	83169H105	NYSE	NORWAY	QUALIFIED
SMEDVIG AS SERIES B	83169H204	NYSE	NORWAY	QUALIFIED
SONIC HEALTHCARE LTD	83546A104	OTHER	AUSTRALIA	QUALIFIED
SONY FINANCIAL HOLDINGS	835707100	OTHER	JAPAN	QUALIFIED
SUEZ	864686100	NYSE	FRANCE	QUALIFIED
SUEZ ENVIRONNEMENT CO SA	864691100	?	FRANCE	QUALIFIED
SUMCO CORP	86558P109	OTHER	JAPAN	QUALIFIED
SUMITOMO CORPORATION	865613103	NASDAQ	JAPAN	QUALIFIED
SUMITOMO MITSUI FINANCIAL	86562M100	NASDAQ	JAPAN	QUALIFIED
SUN HUNG KAI PROPERTIES	86676H302	NASDAQ	HONG KONG	NON-QUALIFIED
SYMRISE AG	87155N109	OTHER	GERMANY	QUALIFIED
SYNNEX TECH INTERNATIONAL CORP	87161A109	NASDAQ	TAIWAN	NON-QUALIFIED
SYNNEX TECH INTERNATIONAL CORP	87161A208	NASDAQ	TAIWAN	NON-QUALIFIED
TAISEI CORPORATION	874018203	NASDAQ	JAPAN	QUALIFIED
TAIWAN SEMICONDUCTOR	874039100	NYSE	TAIWAN	QUALIFIED
TATA ELECTRIC GDRS	Y85479106	NASDAQ	INDIA	NON-QUALIFIED
TATA ENGINEERING REST GDR	876568106	NASDAQ	INDIA	QUALIFIED
Tata Power Company Limited, The	Y85479106	OTHER	India	QUALIFIED
TATA STEEL LIMITED GDR	87656Y109	NASDAQ	INDIA	QUALIFIED
TDK CORPORATION	872351408	NYSE	JAPAN	QUALIFIED
TEIJIN LIMITED	879063204	NASDAQ	JAPAN	QUALIFIED
TELEFONICA SA	879382208	NYSE	SPAIN	QUALIFIED
TENCENT HOLDINGS LTD	88032Q109	OTHER	PEOPLE'S REPUBLIC OF CHINA	NON-QUALIFIED
TERUMO CORPORATION	88156J105	OTHER	JAPAN	QUALIFIED
THE CAPITA GROUP PLC	13970R109	OTHER	UNITED KINGDOM	QUALIFIED
THE JAPAN STEEL WORKS LTD	471100206	OTHER	JAPAN	QUALIFIED
THK CO	872434105	OTHER	JAPAN	QUALIFIED
TNT NV	87260W101	NYSE	NETHERLANDS	QUALIFIED
TOKYO GAS CO LTD	889115101	OTHER	JAPAN	QUALIFIED
TOMRA SYSTEMS	889905204	NASDAQ	NORWAY	QUALIFIED
TOPPAN PRINTING CO LTD	890747207	NASDAQ	JAPAN	QUALIFIED
TORAY INDUSTRIES INC.	890880206	NASDAQ	JAPAN	QUALIFIED
UltraTech Cement Limited	90403E202	NASDAQ	India	QUALIFIED
UltraTech Cement Limited	90403E103	NASDAQ	India	QUALIFIED
UNITED MICROELECTRONICS	910873207	NYSE	TAIWAN	QUALIFIED
UPM KYMMENE CORP.	915436109	NYSE	FINLAND	QUALIFIED
VINCI	927320101	OTHER	FRANCE	QUALIFIED

**CITIBANK NA - TAX YEAR 2009 QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES**

COMPANY NAME	CUSIP	US EXCHANGE	COUNTRY	QUALIFIED / NON-QUALIFIED
VOLVO AB B SHARES	928856400	NASDQ	SWEDEN	QUALIFIED
WANT WANT CHINA HLDGS LTD	93370R107	OTHER	HONG KONG	NON-QUALIFIED
WHEELOCK AND CO. LTD	963271200	OTHER	HONG KONG	NON-QUALIFIED
WILLIAM MORRISON SUPERMAR	92933J107	OTHER	UNITED KINGDOM	QUALIFIED
WILMAR INTERNATIONAL LTD	971433107	OTHER	SINGAPORE	NON-QUALIFIED
WORLEY PARSONS LTD	98161Q101	OTHER	AUSTRALIA	QUALIFIED
WPP PLC	92933H101	NASDAQ	UNITED KINGDOM	QUALIFIED
Yageo Corporation	Y9723R118	OTHER	TAIWAN	NON-QUALIFIED
YAMATO HOLDINGS CO LTD	98463V105	OTHER	JAPAN	QUALIFIED
YUE YUEN INDUSTRIAL	988415105	OTHER	HONG KONG	NON-QUALIFIED