

IMPORTANT NOTICE

The Depository Trust Company



#: 0114-11
Date: February 4, 2011
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 2010.

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.

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

DTCC is now offering enhanced access to all important notices via a new, Web-based subscription service. The new notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

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

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
A AND D PHARMA HOLDINGS	002481208	NETHERLANDS	QUALIFIED
ABB	000375204	SWITZERLAND	QUALIFIED
ACER INCORPORATED REGS	004434205	TAIWAN	NON-QUALIFIED
ACER INCORPORATED RULE144	004434106	TAIWAN	NON-QUALIFIED
ACORN INTERNATIONAL	004854105	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
ADECCO SA	006754204	CHILE	QUALIFIED
Aditya Birla Nuvo	007027105	INDIA	QUALIFIED
ADVANCED SEMICONDUCTOR ENGIN.	00756M404	TAIWAN	QUALIFIED
AE AND CI LIMITED	001012202	SOUTH AFRICA	QUALIFIED
AEGON NV	007924103	NETHERLANDS	QUALIFIED
AEON CO. LTD.	007627102	JAPAN	QUALIFIED
AIDA ENGINEERING LIMITED	008712200	JAPAN	QUALIFIED
AIR (L') LIQUIDE S.A.	009126202	FRANCE	QUALIFIED
AMADA CO LTD	022631204	JAPAN	NON-QUALIFIED
AMP LIMITED	0017EP103	AUSTRALIA	QUALIFIED
ANGLO AMERICAN PLC	03485P102	UNITED KINGDOM	QUALIFIED
ANGLO PLATINUM LIMITED	035078104	SOUTH AFRICA	QUALIFIED
ASAHI BREWERIES LTD	043388107	JAPAN	QUALIFIED
ASAHI GLASS COMPANY LTD	043393206	JAPAN	QUALIFIED
ASAHI KASEI CORPORATION	043400100	JAPAN	QUALIFIED
ASSA ABLOY AB	045387107	SWEDEN	QUALIFIED
ASSOCIATED BRITISH FOODS	045519402	UNITED KINGDOM	QUALIFIED
ASTELLAS PHARMA INC	04623U102	JAPAN	QUALIFIED
ATLAS COPCO AB A SHS	049255706	SWEDEN	QUALIFIED
ATLAS COPCO AB B SHS	049255805	SWEDEN	QUALIFIED
AVENG LIMITED	05355Q102	SOUTH AFRICA	QUALIFIED
AVIVA PLC	05382A104	UNITED KINGDOM	QUALIFIED
Bajaj Hindusthan Limited	05710P104	India	QUALIFIED
Bajaj Hindusthan Limited	05710P203	India	QUALIFIED
BANDAR RAYA DEVELOPMENTS	060002201	MALAYSIA	NON-QUALIFIED
BANK OF CHINA LTD	06426M104	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
BANK OF COMMUNICATIONS CO	061605101	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
BANK OF YOKOHAMA, LTD	066011206	JAPAN	QUALIFIED
BARLOWORLD LIMITED	067680207	SOUTH AFRICA	QUALIFIED
BAYERISCHE MOTOREN WERKE	072743206	GERMANY	QUALIFIED
BELLE INTL HOLDINGS LTD	078454105	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
BHP BILLITON LIMITED	088606108	AUSTRALIA	QUALIFIED
BHP BILLITON PLC	05545E209	UNITED KINGDOM	QUALIFIED
BILLABONG INTERNATIONAL	090055104	AUSTRALIA	QUALIFIED
BOC KONG HOLDINGS	096813209	HONG KONG	NON-QUALIFIED
BOUSTEAD HOLDINGS BERHAD	102106200	MALAYSIA	NON-QUALIFIED
BRAMBLES LTD	105105100	AUSTRALIA	QUALIFIED

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
BRISA-AUTO-EXTRADAS DE PO	10970P109	PORTUGAL	QUALIFIED
BRITISH AMERICAN TOBACCO	110448107	UNITED KINGDOM	QUALIFIED
BYD CO L TD	05606L100	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CABLE AND WIRELESS PLC	12682R100	UNITED KINGDOM	QUALIFIED
CAP GEMINI S.A.	139098107	FRANCE	QUALIFIED
CARREFOUR SA	144430105	FRANCE	QUALIFIED
CELESIO AG	15100H109	GERMANY	QUALIFIED
CEMEX, S.A. DE C.V.	151290889	MEXICO	QUALIFIED
CEMIG COMPANHIA ENERGITICA DE MINAS GERAIS	204409882	BRAZIL	QUALIFIED
CHEUNG KONG HOLDINGS LTD	166744201	HONG KONG	NON-QUALIFIED
CHINA COAL ENERGY CO	16944G109	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA CONSTRUCTION BANK	168919108	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA MENGNIU DAIRY CO	169495108	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA MERCHANTS HLDGS INT	1694EN103	HONG KONG	NON-QUALIFIED
CHINA PETROLEUM	16941R108	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA RAILWAY CONSTRUCTIO	16947L105	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA RAILWAY GROUP LTD	16944S103	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA RESOURCES POWER HOLDING	16943S104	HONG KONG	NON-QUALIFIED
CHINA SHENHUA ENERGY CO	16942A302	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
CHINA STATE CONSTRUCTION	16948H103	HONG KONG	NON-QUALIFIED
CHINA STEEL GDR	Y15041125	TAIWAN	NON-QUALIFIED
CHINA STEEL RADR	169417102	TAIWAN	NON-QUALIFIED
CIE FINANCIERE RICHEMONT	204319107	CHILE	QUALIFIED
CLP HOLDINGS LTD	18946Q101	HONG KONG	NON-QUALIFIED
COBHAM PLC	19089R104	UNITED KINGDOM	QUALIFIED
COCA-COLA HELLENIC BOTTLI	1912EP104	GREECE	QUALIFIED
COCA-COLA ICECEK REG S	1912ER209	TURKEY	QUALIFIED
COCA-COLA ICECEK RULE 144	1912ER100	TURKEY	QUALIFIED
COCHLEAR LTD	191459205	AUSTRALIA	QUALIFIED
COMMERCIAL BANK OF QATAR	202609103	QATAR	NON-QUALIFIED
COMMERCIAL BANK OF QATAR	202609202	QATAR	NON-QUALIFIED
COX AND KINGS LTD	223899105	INDIA	QUALIFIED
CREDIT AGRICOLE SA	225313105	FRANCE	QUALIFIED
CSL LTD	12637N105	AUSTRALIA	QUALIFIED
DAEWOO SHIPBUILDING 144A	23373A207	TAIWAN	QUALIFIED
DAIICHI SANKYO KABUSHIKI	23380A109	JAPAN	QUALIFIED
DAIWA HOUSE INDUSTRY CO	234062206	JAPAN	QUALIFIED
DANISCO A/S	23627R105	DENMARK	QUALIFIED
DANONE	23636T100	FRANCE	QUALIFIED
DAVIDE CAMPARI GROUP MILA	23857W105	ITALY	QUALIFIED
DELEK GROUP LTD	24664R107	ISRAEL	QUALIFIED
DELHAIZE GROUP	29759W101	BELGIUM	QUALIFIED

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
DENSO CORPORATION	24872B100	JAPAN	QUALIFIED
DEUTSCHE BORSE AG	251542106	GERMANY	QUALIFIED
E. SUN FINANCIAL REG S	26915N207	TAIWAN	NON-QUALIFIED
EAST JAPAN RAILWAY CO	273202101	JAPAN	QUALIFIED
ELECTRICITE DE FRANCE	285039103	FRANCE	QUALIFIED
Empresa NAC ADR (ENDESA)	29244T101	Chile	QUALIFIED
ENAGAS, S.A.	29248L104	SPAIN	QUALIFIED
ENERSIS S.A.	29274F104	CHILE	QUALIFIED
ENSCO PLC	29358Q109	UNITED KINGDOM	QUALIFIED
EPISTAR CORPORATION	29428C106	TAIWAN	NON-QUALIFIED
EPISTAR CORPORATION	29428C205	TAIWAN	NON-QUALIFIED
ESSILOR INTERNATIONAL SA	297284200	FRANCE	QUALIFIED
FANUC LTD	307305102	JAPAN	QUALIFIED
FAST RETAILING CO LTD	31188H101	JAPAN	QUALIFIED
FIDESSA GROUP PLC	316465103	UNITED KINGDOM	QUALIFIED
FINMECCANICA SPA	318027208	ITALY	QUALIFIED
FINOLEX CABLES LIMITED	317906105	INDIA	QUALIFIED
FIRST FINANCIAL REG S	32021V208	TAIWAN	NON-QUALIFIED
FIRST FINANCIAL RULE 144A	32021V109	TAIWAN	NON-QUALIFIED
FLETCHER BUILDING			QUALIFIED
FLSMIDTH AND CO A/S	343793105	DENMARK	QUALIFIED
FORTUM OYJ	34959F106	FINLAND	QUALIFIED
FREEWORLD COATING LIMITED	357016104	SOUTH AFRICA	QUALIFIED
FUJI FILM HOLDINGS CORP	35958N107	JAPAN	QUALIFIED
FUJITSU LIMITED	359590304	JAPAN	QUALIFIED
FURUKAWA ELECTRIC CO LTD	361118102	JAPAN	QUALIFIED
GDF SUEZ	36160B105	FRANCE	QUALIFIED
GEELY AUTOMOBILE HLDG LTD	36847Q103	HONG KONG	NON-QUALIFIED
GENTING MALAYSIA BERHAD	37251V109	MALAYSIA	NON-QUALIFIED
GIANT INTERACTIVE GROUP	374511103	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
GIGA BYTE TECHNOLOGY	37517K103	TAIWAN	NON-QUALIFIED
GIGA BYTE TECHNOLOGY	37517K202	TAIWAN	NON-QUALIFIED
GIVAUDAN S.A.	37636P108	CHILE	QUALIFIED
GRUPO FINAN INBURSA	40048D101	MEXICO	QUALIFIED
Grupo Radio Centro, S.A. De C.V.	40049C102	Mexico	QUALIFIED
GUANGDONG INVESTMENT LTD	400654208	HONG KONG	NON-QUALIFIED
GUOCO GROUP LTD	403227101	HONG KONG	NON-QUALIFIED
GUOCOLEISURE LIMITED	403228109	NETHERLANDS	NON-QUALIFIED
H M HENNES AND MAURITZ AB	425883105	SWEDEN	QUALIFIED
H. LUNDBECK A/S	40422M107	DENMARK	QUALIFIED
HACI OMER SABANCI HOLDING	40450N100	TURKEY	QUALIFIED
HACI OMER SABANCI HOLDING	40450N209	TURKEY	QUALIFIED

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
HEINEKEN N.V.	423012202	NETHERLANDS	QUALIFIED
HENDERSON INVESTMENT LTD.	425070109	HONG KONG	NON-QUALIFIED
HENDERSON LAND DEVELOPMENT	425166303	HONG KONG	NON-QUALIFIED
HENGAN INTL GROUP CO LTD	42551N104	HONG KONG	NON-QUALIFIED
HERMES INTERNATIONAL SCA	42751Q105	FRANCE	QUALIFIED
HINDUSTAN CONSTRUCTIONI	433219102	INDIA	QUALIFIED
HITACHI LTD	433578507	JAPAN	QUALIFIED
HOLCIM LTD	434741203	CHILE	QUALIFIED
HOME RETAIL GROUP PLC	43731T102	UNITED KINGDOM	QUALIFIED
HONG KONG ELECTRIC HOLDINGS	438580300	HONG KONG	QUALIFIED
HONGKONG EXCHANGES CLEAR	43858F109	HONG KONG	NON-QUALIFIED
HOPEWELL HOLDINGS LIMITED	439555301	HONG KONG	NON-QUALIFIED
HOPEWELL HWY INFRASTRUCTURE LTD	439554106	HONG KONG	NON-QUALIFIED
HTC CORPORATION REG S	40432G207	TAIWAN	NON-QUALIFIED
HTC CORPORATION RULE 144A	40432G108	TAIWAN	NON-QUALIFIED
HUTCHINSON WHAMPOA	448415208	HONG KONG	NON-QUALIFIED
HUTCHISON TELE H K HOLD	44841V102	HONG KONG	QUALIFIED
HYUNDAI MOTOR COMPANY	449187103	KOREA	NON-QUALIFIED
HYUNDAI MOTOR COMPANY	449187509	KOREA	NON-QUALIFIED
HYUNDAI MOTOR COMPANY	449187707	KOREA	QUALIFIED
I.T.C. LTD	450318100	INDIA	QUALIFIED
IBERDROLA RENOVABLES SA	45074F102	SPAIN	QUALIFIED
IMPERIAL TOBACCO GROUP PLC	453142101	ENGLAND	QUALIFIED
INDIAN HOTELS REG S	Y3925F113	INDIA	QUALIFIED
INDUSTRIAL AND COMMERCIAL	455807107	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
INPEX CORPORATION	45790H101	JAPAN	QUALIFIED
ISUZU MOTORS LTD	465254209	JAPAN	QUALIFIED
ITALCEMENTI FABRICHE	465272201	ITALY	QUALIFIED
ITOCHU CORPORATION	465717106	JAPAN	QUALIFIED
JAMAICA BROILERS GROUP LTD	470159104	JAMAICA	QUALIFIED
JERONIMO MARTINS SGPS SA	476493101	PORTUGAL	QUALIFIED
JOHN KEELLS REG S GDR	Y44558115	SRI LANKA	NON-QUALIFIED
JULIUS BAER GROUP LTD	48137C108	SWITZERLAND	QUALIFIED
JUPITER TELELCOMMUNICATION	48206M102	JAPAN	QUALIFIED
KANSAI ELECTRIC POWER CO	484602305	JAPAN	QUALIFIED
KDDI CORPORATION	48667L106	JAPAN	QUALIFIED
KEPPEL CORPORATION LTD	492051305	SINGAPORE	NON-QUALIFIED
KIA MOTORS CORPORATION	493738405	KOREA	QUALIFIED
KLM ROYAL DUTCH AIRLINES	482516309		
KOC HOLDING	49989A109	TURKEY	QUALIFIED
KONINKLIJKE PHILIPS ELECTRONICS NV	500472303		
KT CORPORATION	48268K101	KOREA	QUALIFIED

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
KUALA LUMPUR KEPONG BERHAD	501161202		
KYOCERA CORPORATION	501556203	JAPAN	QUALIFIED
LARSEN & TOUBRO 144A	51729V104	INDIA	QUALIFIED
LARSEN & TOUBRO REG S	Y5217N118	INDIA	QUALIFIED
LENOVO GROUP HOLDINGS LTD	526250105	HONG KONG	NON-QUALIFIED
LG DISPLAY CO LTD	50186V102	KOREA	QUALIFIED
LG ELECTRICTRONICS INC.	50186Q202	KOREA	QUALIFIED
LG ELECTRONICS	50186Q103	KOREA	QUALIFIED
LI NING CO	52989T102	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
LIGHT S.A.	53223N109	BRAZIL	QUALIFIED
LONZA GROUP AG	54338V101	CHILE	QUALIFIED
L'OREAL S.A.	502117203	FRANCE	QUALIFIED
Lotte Shopping Co Ltd	54569T106	KOREA	QUALIFIED
LVMH MOET HENNESSY LOUIS	502441306	FRANCE	QUALIFIED
MAANSHAN IRON AND STEEL	554059105	CHINA	QUALIFIED
Macquarie Korea Infrastructure Fund	556082204	KOREA	QUALIFIED
MAN GROUP PLC	56164U107	UNITED KINGDOM	QUALIFIED
MAN SE	561641101	GERMANY	QUALIFIED
MARUBENI CORPORATION	573810207	JAPAN	QUALIFIED
MASSMART HOLDINGS LIMITED	576290100	SOUTH AFRICA	QUALIFIED
MATSUI SECURITIES CO LTD	576875207	JAPAN	QUALIFIED
MEDIPAL HOLDINGS CORP	58502T107	JAPAN	QUALIFIED
MERCK KGAA	589339100	GERMANY	QUALIFIED
MICHELIN COMPAGNIE GENERA	59410T106	FRANCE	QUALIFIED
MITSUBISHI CHEMICAL HOLDI	606763100	JAPAN	QUALIFIED
MITSUBISHI ELECTRIC CORP	606776201	JAPAN	QUALIFIED
MITSUBISHI ESTATE CO LTD	606783207	JAPAN	QUALIFIED
mitsui AND CO. LTD.	606827202	JAPAN	QUALIFIED
mitsui O.S.K. LINES LTD	60685L109	JAPAN	QUALIFIED
MS & AD INSURANCE GROUP HLDGS	553491101	JAPAN	QUALIFIED
MTU AERO ENGINES HOLDING	62473G102	GERMANY	QUALIFIED
Nagoya Railroad Co Ltd	629744202	JAPAN	QUALIFIED
NEOPOST S.A.	64051R104	FRANCE	QUALIFIED
NESTLE SA	641069406	SWITZERLAND	QUALIFIED
NIKON CORP	654111202	JAPAN	QUALIFIED
NINE DRAGONS PAPER HOLDING	65439E202	HONG KONG	NON-QUALIFIED
NINTENDO CO LTD	654445303	JAPAN	QUALIFIED
NIPPON EXPRESS CO LTD	654563105	JAPAN	QUALIFIED
NOKIA CORPORATION	654902204	FINLAND	QUALIFIED
NORDEA BANK AB	65557A107	SWEDEN	QUALIFIED
NSK LTD	670184100	JAPAN	QUALIFIED
OJI PAPER	678123100	JAPAN	QUALIFIED

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
ORIFLAME COSMETICS SA	686194101	LUXEMBOURG	QUALIFIED
ORIX CORPORATION	686330101	JAPAN	NON-QUALIFIED
PAKISTAN TELECOM, 144A	695849109	PAKISTAN	QUALIFIED
PCCW LIMITED	70454G207	HONG KONG	QUALIFIED
PDG REALTY S.A. EMPREENDI	70454K109	BRAZIL	QUALIFIED
PECOM ENERGIA			QUALIFIED
PERNOD RICARD SA	714264207	FRANCE	QUALIFIED
PETROBRAS PREFERRED	71654V101	BRAZIL	QUALIFIED
PIONEER CORPORATION	723646105	JAPAN	QUALIFIED
PLAYTECH LIMITED	72814K100	UNITED KINGDOM	QUALIFIED
PORSCHE AUTOMOBIL HOLDING	73328P106	GERMANY	QUALIFIED
PRETORIA PORTLAND CEMENT	741372205	SOUTH AFRICA	QUALIFIED
PROMISE CO LTD	74344G104	JAPAN	QUALIFIED
PT SEMEN GRESIK (PERSERO)	69367J100	INDONESIA	NON-QUALIFIED
QUANTA COMPUTER REG S	74762X407	TAIWAN	NON-QUALIFIED
QUANTA COMPUTER RULE 144A	74762X308	TAIWAN	NON-QUALIFIED
RECKITT BENCKISER GROUP	756255105	UNITED KINGDOM	QUALIFIED
RED ELECTRICA CORPORACION	756568101	SPAIN	QUALIFIED
REDECARD S.A. 144A	75734J103	BRAZIL	QUALIFIED
REDECARD S.A. REG S	75734J202	BRAZIL	QUALIFIED
REGUS PLC	759144207	LUXEMBOURG	QUALIFIED
Rei Agro Limited	74948P203	India	QUALIFIED
ROHM CO., LTD	775376106	JAPAN	QUALIFIED
ROYAL DSM NV	780249108	NETHERLANDS	QUALIFIED
RSA INSURANCE GROUP PLC	78004V301	UNITED KINGDOM	QUALIFIED
SAGE GROUP PLC	78663S102	UNITED KINGDOM	QUALIFIED
SAIPEM S P A	79376W208	ITALY	QUALIFIED
SAMPO OYJ	79588J102	FINLAND	QUALIFIED
SAMRUDDHI CEMENT LTD - ISSUE EXCHANGED	795885102	INDIA	NON-QUALIFIED
SAMSUNG CORP COMMON STK	796053205	KOREA	QUALIFIED
SAMSUNG CORP NON-VOTING	796053106	KOREA	QUALIFIED
SAMSUNG ELECTRONIC 5TH	796050888	KOREA	QUALIFIED
SAMSUNG ELECTRONICS NONVOTING GDR	796050201	KOREA	QUALIFIED
SAMSUNG SDI CO LTD	796054203	KOREA	QUALIFIED
SANDVIK AB	800212201	SWEDEN	QUALIFIED
SANTOS LIMITED	803021708	AUSTRALIA	QUALIFIED
SBM OFFSHORE NV	78404D109	NETHERLANDS	QUALIFIED
SCHNEIDER ELECTRIC SA	80687P106	FRANCE	QUALIFIED
SECHE ENVIRONNEMENT	813107109	FRANCE	QUALIFIED
SECOM CO LTD	813113206	JAPAN	QUALIFIED
SEVEN AND I HOLDINGS CO	81783H105	JAPAN	QUALIFIED
SHANGHAI ELECTRIC GROUP	81943J108	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
SHIN-ETSU CHEMICAL CO LTD	824551105	JAPAN	QUALIFIED
SHOPRITE HOLDINGS LTD	82510E100	SOUTH AFRICA	QUALIFIED
SILICONWARE PRECISION INDUSTRIES CO	827084864	TAIWAN	QUALIFIED
SINGAPORE AIRLINES LTD	82930C106	SINGAPORE	NON-QUALIFIED
SINGAPORE TELECOMMUNICATIONS LTD	82929R304	SINGAPORE	NON-QUALIFIED
SK TELECOM CO. LTD	78440P108	KOREA	QUALIFIED
SKF AKTIEBOLAGET	784375404	SWEDEN	QUALIFIED
SKY DEUTSCHLAND AG	83083B101	GERMANY	QUALIFIED
SONIC HEALTHCARE LTD	83546A104	AUSTRALIA	QUALIFIED
SONOVA HOLDING AG	83569C102	SWITZERLAND	QUALIFIED
SONY FINANCIAL HOLDINGS	835707100	JAPAN	QUALIFIED
STANDARD BANK GROUP LTD	853118107	SOUTH AFRICA	QUALIFIED
STANDARD LIFE PLC	853605103	UNITED KINGDOM	QUALIFIED
STERLITE INDUSTRIES (INDIA) LTD	859737207	INDIA	QUALIFIED
SUEZ ENVIRONNEMENT CO SA	864691100	FRANCE	QUALIFIED
SUMITOMO CORPORATION	865613103	JAPAN	QUALIFIED
SUMITOMO MITSUI FINANCIAL	86562M100	JAPAN	QUALIFIED
SUN HUNG KAI PROPERTIES	86676H302	HONG KONG	NON-QUALIFIED
SUZUKI MOTOR CORPORATION	86959X107	JAPAN	QUALIFIED
SWISS LIFE HOLDING AG	87089E100	SWITZERLAND	QUALIFIED
SYMRISE AG	87155N109	GERMANY	QUALIFIED
SYNNEX TECH INTERNATIONAL CORP	87161A109	TAIWAN	NON-QUALIFIED
SYNNEX TECH INTERNATIONAL CORP	87161A208	TAIWAN	NON-QUALIFIED
TAISEI CORPORATION	874018203	JAPAN	QUALIFIED
TAIWAN SEMICONDUCTOR	874039100	TAIWAN	QUALIFIED
TATA ELECTRIC GDRS	Y85479106	INDIA	NON-QUALIFIED
TATA MOTORS LTD REG S GDR	876568601	INDIA	NON-QUALIFIED
Tata Power Company Limited, The	Y85479106	India	QUALIFIED
TATA STEEL LIMITED GDR	87656Y109	INDIA	QUALIFIED
TATA STEEL LIMITED REG S GDR	87656Y406	INDIA	NON-QUALIFIED
TDK CORPORATION	872351408	JAPAN	QUALIFIED
TEELFONICA DE ARGENTINA SA DE CV	879378404	ARGENTINA	QUALIFIED
TEIJIN LIMITED	879063204	JAPAN	QUALIFIED
TELEFONAKTIEBOLAGET LM ERICSSON	294821608	TAIWAN	QUALIFIED
TELEFONICA SA	879382208	SPAIN	QUALIFIED
TENCENT HOLDINGS LTD	88032Q109	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED
TERUMO CORPORATION	88156J105	JAPAN	QUALIFIED
THE CAPITA GROUP PLC	13970R109	UNITED KINGDOM	QUALIFIED
THK CO	872434105	JAPAN	QUALIFIED
TOKYO GAS CO LTD	889115101	JAPAN	QUALIFIED
TOPPAN PRINTING CO LTD	890747207	JAPAN	QUALIFIED
TORAY INDUSTRIES INC.	890880206	JAPAN	QUALIFIED

CITIBANK - TAX YEAR 2010 - QUALIFIED AND NON-QUALIFIED LIST OF ADR ISSUES

COMPANY NAME	CUSIP	COUNTRY	QUALIFIED / _NON-QUALIFIED
TULLOW OIL PLC	899415202	UNITED KINGDOM	QUALIFIED
TURKIYE HALK BANKASI A.S.	900150103	TURKEY	QUALIFIED
UltraTech Cement Limited	90403E103	India	QUALIFIED
UltraTech Cement Limited	90403E202	India	QUALIFIED
UNILEVER NV	904784709	NETHERLANDS	QUALIFIED
UNILEVER PLC	904767704	UNITED KINGDOM	QUALIFIED
UPM KYMMENE CORP.	915436109	FINLAND	QUALIFIED
VINCI	927320101	FRANCE	QUALIFIED
WANT WANT CHINA HLDGS LTD	93370R107	HONG KONG	NON-QUALIFIED
WHEELOCK AND CO. LTD	963271200	HONG KONG	NON-QUALIFIED
WILLIAM MORRISON SUPERMAR	92933J107	UNITED KINGDOM	QUALIFIED
WILMAR INTERNATION LTD	971433107	SINGAPORE	NON-QUALIFIED
WORLEY PARSONS LTD	98161Q101	AUSTRALIA	QUALIFIED
WORRI FINANCE HOLDINGS CO LTD	981063100	KOREA	QUALIFIED
WPP PLC	92933H101	UNITED KINGDOM	QUALIFIED
YAMATO HOLDINGS CO LTD	98463V105	JAPAN	QUALIFIED
YUE YUEN INDUSTRIAL	988415105	HONG KONG	NON-QUALIFIED
ZIJIN MINING GROUP CO LTD	98953F107	PEOPLE'S REPUBLIC OF CHINA	QUALIFIED