

IMPORTANT NOTICE

The Depository Trust Company



B#: 1020-11
Date: July 11, 2011
To: All Participants
Category: Dividends
From: International Services
Attention: Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject: Tax Relief – Country: Japan
GCB JAPAN FINANCE CORP F CUSIP: 471065AC6
Record Date: 07/18/11 Payable Date: 08/02/11
EDS Cutoff Date: 07/25/11

An interest payment has been announced on GCB JAPAN FINANCE CORP F **payable on August 02, 2011**. The Depository Trust Company Elective Dividend Service (EDS) provides withholding tax relief on interest from certain Japanese debt obligations. The above referenced security is backed by convertible corporate debt and meets the criteria required to be included on EDS. This interest payment is subject to **15%** (unfavorable) and **0%** (tax-exempt) withholding tax for qualified beneficial holders.

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively.

In general, Japanese withholding tax rules require that a Japanese tax at the rate of 15% be withheld on interest payments from certain Japanese debt obligations issued outside of Japan on or after April 1, 1998, and from Japanese government bonds denominated in non-Japanese currency and issued abroad on or after April 1, 1998, unless the payee satisfies certain eligibility and documentation requirements to demonstrate that they qualify for an exemption from the 15% tax. To qualify for an exemption for

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this withholding tax 0%, payees must demonstrate, directly or through an intermediary, that the beneficial owner is not a Japanese resident for tax purposes, or that the payee is a Japanese Designated Financial Institution (DFI).

NOTE: THE DEADLINE FOR CERTIFYING OVER EDS IS July 25, 2011.

Eligibility rules and all other legal conditions with respect to the use of EDS are contained in DTC's **TAXINFO** (TAXI) function over the Participant Terminal System (PTS).

Questions regarding this notice may be directed to Rafael Neves at (813) 470-1255 or Donna Ruggiero at (212) 855-4619.

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