



B #:	1912-11
Date:	December 19, 2011
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Korea LG Display Co. Ltd. CUSIP: 50186V102 <u>Record Date:</u> 12/30/2011 <u>Payable Date:</u> TBA <u>EDS Cut-Off:</u> 01/13/2012 8:00 P.M.

Participants can use DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief 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.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

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.

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Non-Confidential



LG DISPLAY CO. LTD. has announced a cash dividend. Citibank, N.A. acts as the Depository for the company's American Depositary Receipt ("ADR") program.

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. Use of EDS will permit entitlement amounts to be paid through DTC.

On ADR Pay Date, all non-Korean resident holders will receive this dividend net of Korean withholding tax of 22% with the possibility to reclaim as outlined in the Eligibility Matrix below.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	REPUBLIC OF KOREA
ISSUE	LG DISPLAY CO. LTD.
CUSIP#	50186V102
DEPOSITARY	CITIBANK, N.A.
ADR RECORD DATE	DECEMBER 30, 2011
ADR PAY DATE	TBA
ADR GROSS DIVIDEND RATE ON PAY DATE	TBA
ORD GROSS DIVIDEND RATE ON PAY DATE	TBA
RATIO	1 ORD : 2 ADR
RATE OF TAX WITHHOLDING	22%

ELIGIBILITY MATRIX		
RATE DESCRIPTION	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE 22%	PHILIPPINES, MALAYSIA (LABUAN), NON-TREATY COUNTRIES, UNCERTIFIED HOLDERS, LUXEMBOURG SICAV / SICAF / FCP / HOLDINGS COMPANY	NO DOCUMENTATION REQUIRED
FAVORABLE 20%, 16.5%, 15%, 12.5%, 11%, 10%, 7%, 5%	SEE ATTACHED LIST	1. WITHHOLDING CERTIFICATION
FAVORABLE 16.5%	UNITED STATES	1. WITHHOLDING CERTIFICATION
FAVORABLE 15.4%	REPUBLIC OF KOREA (INDIVIDUALS)	1. WITHHOLDING CERTIFICATION 2. COPY OF PASSPORT OR COPY OF RESIDENT REGISTRATION ID#
FAVORABLE 15%	BELGIUM, NETHERLANDS, LUXEMBOURG	1. WITHHOLDING CERTIFICATION 2. TWO ORIGINAL CERTIFICATES OF RESIDENCE IN ENGLISH
EXEMPT 0%	REPUBLIC OF KOREA (INSTITUTIONS)	1. WITHHOLDING CERTIFICATION 2. COPY OF COMPANY REGISTRATION ID#

CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	EDS	\$0.005 per ADR	\$0	JANUARY 13, 2012; 8:00 P.M.

CONTACT DETAILS

PRIMARY CONTACT	JONATHAN STAAKE
DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	JONATHAN_STAAKE@GLOBETAX.COM
COMPANY	CITIBANK, N.A. / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	SARAH MARTIN
	RITA PATEL

Participants using the DTC EDS system agree that the following criteria have been met:

1. The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of a country with a current double taxation treaty with Korea and is eligible for a reduced withholding tax rate.
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 Korean Tax Authorities as described in items 5 and 6 below. Citibank, N.A. shall not be liable for failure to secure the refund.
3. The Participant understands that Citibank, N.A. shall not be liable for any loss due to foreign exchange fluctuation.
4. The Participant agrees to immediately return to Citibank, N.A. any funds erroneously received as a result of an improper EDS election or refund claim. In addition, The Participant agrees to pay any interest, additions to tax or penalties thereon.
5. If requested by the Korean Tax authorities (directly or indirectly), the Participant agrees to provide Citibank, N.A. with beneficial ownership information regarding the depositary receipts such as the names, entire addresses, the countries of residence for tax purposes, their dates of birth, tax identification numbers or social security numbers, as well as the number of depositary receipts for which the reduced rate of withholding tax was certified, the rate that was applied, and any other information that may be reasonably requested. Such information will be provided within two weeks of the Participant being informed of the request.
6. Except for residents of Belgium, Luxembourg and The Netherlands, Certificates of Residency are not required in advance of an EDS election. However, the Korean Tax Authorities reserve the right to request that a Certificate of Residency be produced to support the EDS election. The Participant agrees to provide any Certificates of Residency requested pursuant to item 5.

(YOUR COMPANY LETTER HEAD)

WITHHOLDING CERTIFICATION

To: Citibank N.A. / GlobeTax
90 Broad Street, 16th Floor
New York, NY 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646

Re: Withholding Certification for **LG DISPLAY CO. LTD.** ; Cusip # **50186V102**

I / We the undersigned _____ authorized representative of _____
(contact name) (dtc participant name)
holding ADRs at _____ of **LG DISPLAY CO. LTD.** ; Cusip # **50186V102**
(dtc participant number)

request that the upcoming cash dividend payable to holders as of **DECEMBER 30, 2011** be paid at the preferred rate(s) indicated below or as provided on the attached shareholders listing.

Name of Beneficial Owner	Country of Residence	ADRs Held	Tax Rate	ID Number
				FOR KOREAN RESIDENTS AND
				INSTITUTIONS ONLY
TOTAL ADRs Held:				
PLEASE SEE ATTACHED (more than 7 Beneficial Holders)				

TWO (2) ORIGINAL CERTIFICATES OF RESIDENCY IN ENGLISH ARE REQUIRED FOR BENEFICIAL OWNERS DOMICILED IN BELGIUM, LUXEMBOURG, OR THE NETHERLANDS.
PLEASE ACCOUNT FOR ALL SHARES INCLUDING UNCERTIFIED / INELIGIBLE BENEFICIARIES AT 22% WITHHOLDING RATE.

IF THERE ARE MORE THAN 7 BENEFICIAL OWNERS PLEASE CALL JONATHAN STAAKE AT THE NUMBER ABOVE FOR A PRE-FORMATTED SPREADSHEET. PLEASE RETURN THE DISK AND THIS COVER LETTER ON LETTERHEAD WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

I/ We hereby certify that I/We 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 Korean Tax Authorities. Citibank, N.A. shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to Citibank, N.A. any funds erroneously received as a result of an improper EDS election or refund claim. In addition, The Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

Incorrect claims could result in fines and/or penalties.

X

Authorized Signature of Holder or Owner

TEL: _____

FAX: _____

Print Name of Signatory

E-MAIL: _____

Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU

RECORD DATE: WINTER 2011

Please refer to the following chart to determine withholding tax on dividend payments on Korean issues:

COUNTRY	TOTAL TAX RATE (%)
Republic of Korea Institutional Investor Individual Investor*	0.00 15.40
Kuwait, Mongolia	5.00
Azerbaijan	7.00
Albania, Brazil, Bulgaria, Chile, China, Croatia, Czech, Hungary, Jordan, Laos, Latvia, Lithuania, Morocco, Myanmar, Oman, Poland, Rumania, Russia, Saudi Arabia, Slovakia, Thailand, Vietnam, United Arab Emirates	10.00
Estonia, Iran, Qatar, Venezuela	11.00
Pakistan	12.50
Algeria, Australia, Austria, Bangladesh, Belarus, Belgium*, Canada, Denmark, Egypt, Fiji, Finland, France, Germany, Greece, Iceland, Indonesia, Ireland, Israel, Italy, Japan, Kazakhstan, Luxembourg*, Malta, Mexico, Netherlands*, Nepal, New Zealand, Norway, Papua New Guinea, Portugal, Singapore, Slovenia, Spain, Sri Lanka, Sweden, Switzerland, Tunisia, Ukraine, United Kingdom, Uzbekistan	15.00
South Africa, United States	16.50
India, Turkey	20.00
Philippines	22.00
Malaysia Labuan Others	22.00 15.00
Other Countries, Non-Certified Holders	22.00

PLEASE NOTE: TAX RATES ARE SUBJECT TO CHANGE

*** Documentation is required in order to receive the favorable rate.**