



Important Notice
The Depository Trust Company

B #:	0635-12
Date:	April 17, 2012
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Switzerland Nestle S.A. CUSIP: 641069406 <u>Record Date:</u> 04/25/2012 <u>Payable Date:</u> 05/30/2012 <u>EDS Cut-Off:</u> 04/30/2012 5:00 P.M.

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. Questions regarding this Important Notice may be directed to GlobeTax.

****Please Note** The EDS window will open on April 26, 2012 and close on April 30, 2012.**

NOTE: New Swiss Federal tax Administration requirements for Partnerships, S-Corps, Trusts, and Estates are outlined in the attached documents

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.

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Non-Confidential



NESTLE S.A. has announced a cash dividend. CITIBANK N.A. acts as the sole Depository bank 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 U.S. holders will have the opportunity to receive their full treaty benefits as outlined in the "Relief-At-Source ("EDS") Eligibility Matrix". All non-U.S. holders and uncertified holders will receive this dividend net of the full Swiss statutory withholding tax of 35% with the possibility to reclaim as outlined in the "Long-Form Eligibility Matrix".

PLEASE NOTE NEW SWISS FEDERAL TAX ADMINISTRATION REQUIREMENTS FOR PARTNERSHIPS, S-CORPS, TRUSTS, AND ESTATES OUTLINED BELOW.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWITZERLAND
ISSUE	NESTLE S.A.
CUSIP#	641069406
DEPOSITARY	CITIBANK N.A.
ADR RECORD DATE	APRIL 25, 2012
ADR PAY DATE	MAY 30, 2012
ADR GROSS DIVIDEND RATE	CHF 1.95
ORD GROSS DIVIDEND RATE	CHF 1.95
RATIO	1 ORD : 1 ADR
STATUTORY WHT RATE	35%

RELIEF-AT-SOURCE ("EDS") ELIGIBILITY MATRIX			
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE - 35%	0%	NON-U.S. RESIDENTS	NONE
FAVORABLE - 15%	20%	<ul style="list-style-type: none"> U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CORPORATIONS U.S. OTHER ENTITIES (CHARITIES, FOUNDATIONS, ENDOWMENTS, RELIGIOUS ENTITIES, PENSION THAT LACKS FORM 6166) U.S. REGULATED INVESTMENT COMPANY (>95% OF RIC'S OWNERS MUST BE U.S. RESIDENTS) 	NONE
FAVORABLE - 15%	20%	<ul style="list-style-type: none"> U.S. PARTNERSHIP, S-CORP, TRUST OR ESTATE 	<p>IF THE ENTITY HOLDS LESS THAN 12,820 DRS</p> <p>1. ENTITY LEVEL DATA ONLY (SEE EXHIBIT 1)</p> <p>IF THE ENTITY HOLDS MORE THAN 12,820 DRS</p> <p>1. BENEFICIARY LISTING AT THE UNDERLYING HOLDER / PARTNER LEVEL (SEE EXHIBIT 1)</p> <p>2. IRS FORM 6166 AT THE ENTITY LEVEL</p>
EXEMPT - 0%	35%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b), 403(b), 457(g) under Ruling 81-100, 584 and 7701(j)	<p>1. PENSION LISTING (EXHIBIT 2)</p> <p>2. IRS FORM 6166</p>

REQUIREMENTS FOR U.S. FAVORABLE ELECTIONS

CATEGORY	DESCRIPTION / CLARIFICATION
U.S. INDIVIDUAL	U.S. citizens or “green card” holders are only considered as resident in the United States if they have a substantial presence, permanent home, or habitual abode in the United States. Additionally, Individual retirement accounts (IRAs) and Simplified employee pension plans (SEPs) should be included within this Option.
U.S. CORPORATIONS	Is a corporation (other than a RIC or an S-Corporation) created or organized under the laws of the United States. To be considered eligible, the corporation must qualify under at least one of several “tests” recognized under Article 22 Limitation of Benefits of the 1998 U.S. – Switzerland Tax Convention. Among the most common tests are: <ul style="list-style-type: none"> a) activity test: the corporation must conduct an active trade or business in the United States. b) predominant interest test: more than 50% of the owners of the company must be United States residents. c) Stock exchange test: the corporation or the ultimate beneficial owner of a predominant interest in the corporation is primarily and regularly traded on a recognized stock exchange.
U.S. OTHER ENTITY	Is another entity such as a charitable entity, endowment, foundation, or religious organization created under the laws of the United States, This category should also be used for classification of U.S. entities that do not match the description provided for any of the other classifications, but would otherwise be eligible under the taxation treaty between the U.S. and Switzerland.
U.S. PARTNERSHIPS, S-CORPS, ESTATES AND TRUSTS	U.S. partnership, S-Corp, estate or trust, created or organized under the laws of the United States are eligible to the extent that the dividend income is subject to tax, either in the hands of the entities or in the hands of their partners or beneficiaries that are U.S. residents. Therefore, these transparent entities are only entitled to receive the favorable tax treatment on the percentage of ADRs which are owned by U.S. residents. (NOTE THAT CITIBANK N.A. MUST RECEIVE DOCUMENTATION FOR THE TOTAL NUMBER OF DRS THAT YOU ELECT IN THIS CATEGORY BEFORE 5 PM ON APRIL 30, 2012.) AT THE ENTITY LEVEL IF THE ENTITY IS HOLDING LESS THAN 12,820 DRS OR AT THE BENEFICIAL OWNER LEVEL IF THE ENTITY IS HOLDING MORE THAN 12,820 DRS)
FAVORABLE RIC	A RIC is considered favorable when it is created or organized under the laws of the United States and more than ninety-five percent (95%) of the beneficial owners of the RIC are residents of the U.S.. RICs which meet this requirement will receive favorable tax treatment on one hundred percent (100%) of their record date position. Note: RICs which are made up of ninety-five percent (95%) or less of United States residents are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U. S. residents. The percentage of non-U.S. residents must be included in RIC – UNFAVORABLE.
U.S. EXEMPT PENSION	Is a pension plan or retirement arrangement exempt in the United States of which more than half of the beneficial owners are residents of the United States. Eligible U.S. pension plans or other retirement arrangements generally include U.S. resident tax exempt trusts providing pension or retirement benefits under Internal Revenue Code (IRC) section 401(a) for qualified pension plans, profit sharing plans (including 401(k) arrangements), and stock bonus plans. Additionally, non-qualified plans defined under IRC sections 457 (b) – deferred compensation plans of state and local governments and tax exempt organizations and 403 (b) – tax-sheltered annuities purchased by certain tax exempt organizations or public schools may also generally qualify for exemption.

CITIBANK N.A. offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to CITIBANK N.A. and creates applicable documentation on the Participants behalf. These claims should be submitted through the following website:

<https://www.globetaxesp.com>

Please contact Benny Lopez at 1-800-628-4646 or via email at Benigno_Lopez@globetax.com if you have any questions about this process.

This system is available for At-Source, Quick Refund, and Long-Form claims.

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 ADR PAY DATE	VIA DTC	\$0.0035 per ADR	\$0	APRIL 30, 2012 @ 5PM
LONG-FORM: <u>U.S.</u> BENEFICIARIES	POST-EDS PROCESS; ANNUAL BATCHES	CHECK	\$0.005 per ADR	N/A	DECEMBER 1, 2015
LONG-FORM: <u>NON-U.S.</u> BENEFICIARIES	POST-EDS PROCESS: ONGOING	CHECK	\$0.005 per ADR	\$25.00	DECEMBER 1, 2015

BE ADVISED THAT THE SWISS FEDERAL TAX ADMINISTRATION MAY CHOOSE TO ASK FOR FURTHER INFORMATION WITHIN 3 YEARS OF A DIVIDEND EVENT. BY ELECTING SHARES AT A FAVORABLE TREATY RATE OVER DTC'S EDS, YOU AGREE TO COMPLY WITH ANY REQUESTS MADE BY THE TAX AUTHORITY. REQUESTS FOR FURTHER INFORMATION MAY INCLUDE, BUT ARE NOT LIMITED TO, FULL OWNERSHIP DISCLOSURE AND A TRANSACTION HISTORY.

WHEN TRANSPARENT ENTITIES SUCH AS PARTNERSHIPS ARE AUDITED THE SWISS FEDERAL TAX ADMINISTRATION MAY REQUIRE SELECTED IRS FORM 6166S FOR PARTNERS WHO ARE RECEIVING GREATER THAN A SPECIFIED REFUND AMOUNT AS DETERMINED BY THE SWISS FEDERAL TAX ADMINISTRATION ON AN ISSUE BY ISSUE BASIS.

WARNING AND DISCLAIMER:

THE INFORMATION AND DATA CONTAINED IN THIS NOTICE IS BASED ON INFORMATION OBTAINED FROM MULTIPLE SOURCES BELIEVED TO BE RELIABLE. HOWEVER, THE DEPOSITARY BANK AND ITS AGENTS DO NOT WARRANT OR GUARANTEE THE ACCURACY OR COMPLETENESS OF, NOR UNDERTAKE TO UPDATE OR AMEND THIS INFORMATION OR DATA. WE AND OUR AGENTS EXPRESSLY DISCLAIM ANY LIABILITY WHATSOEVER FOR ANY LOSS HOWSOEVER ARISING FROM OR IN RELIANCE UPON ANY OF THIS INFORMATION OR DATA. THE INFORMATION CONTAINED IN THIS NOTICE IS SUBJECT TO CHANGE AND SUBJECT TO DISCRETION AND/OR PRE-EMPTION BY LOCAL MARKET RULES, PRACTICES OR ACTIONS TAKEN BY NON-US AGENTS OR TAX AUTHORITIES. DEADLINES OFTEN DIFFER FROM STATUTORY DEADLINES. YOU SHOULD FILE CLAIMS AS SOON AS POSSIBLE, AND AT LEAST SIX MONTHS PRIOR TO THE SPECIFIED DEADLINE.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE DATED WITHIN 3 YEARS OF THE DIVIDEND EVENT. (2009 AND FORWARD WILL SUFFICE) MUST MENTION EITHER 401(A) AND 501(A) OR RULE 81-100	COPY	IRS REPRESENTATIVE
BENEFICIARY LISTING (EXHIBIT 1)	THE SWISS REQUIRE A LISTING OF ALL PARTNERSHIP, S-CORP, TRUST OR ESTATE ACCOUNTS, AND THIS LISTING MUST BE INCLUSIVE OF ALL UNDERLYING HOLDERS IF THE ENTITY HOLDS MORE THAN 12,820 DRS. IF THE ENTITY HOLDS LESS THAN 12,820 DRS THAN ONE WOULD NOT NEED TO COMPLETE THE "NAME OF UNDERLYING HOLDER" SECTION OF THE FORM.	ORIGINAL	DTC PARTICIPANT
PENSION LISTING (EXHIBIT 2)	LISTING OF ALL PENSION ACCOUNTS SIGNED BY DTC PARTICIPANT & SUBMITTED ON LETTERHEAD	ORIGINAL	DTC PARTICIPANT
DEPOSITARY COVER LETTER (EXHIBIT 3)	COVER LETTER REQUIRED OF ALL NON-U.S. CLAIMS WHICH ADVISES THE DEPOSITARY OF THE SALIENT DETAILS OF THE CLAIM	ORIGINAL	DTC PARTICIPANT
CERTIFICATION OF PAYMENT (EXHIBIT 4)	MUST BE SUBMITTED WITH EACH NON-U.S. CLAIM, ON PARTICIPANT LETTERHEAD CONFIRMING THE WITHHOLDING TAX PAID BY THE BENEFICIAL OWNER	ORIGINAL	DTC PARTICIPANT
TAX FORMS	COUNTRY SPECIFIC TAX FORMS ARE REQUIRED FOR NON-U.S. ENTITIES (SEE ATTACHED GRID) MUST ALSO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE. THESE FORMS ARE AVAILABLE THROUGH THE SWISS TAX AUTHORITY WEB SITE: http://www.estv.admin.ch/verrechnungssteuer/dienstleistungen/00253/00626/index.html?lang=en	ORIGINAL	BENEFICIAL OWNER OR DTC PARTICIPANT (WITH POA)
MISSED EDS / EDS REVISION FORM	MUST BE SUBMITTED FOR ALL LONG-FORM U.S. RECLAIMS AND RETURN OF FUNDS (CAN BE OBTAINED FROM CITIBANK N.A.)	ORIGINAL	DTC PARTICIPANT

FOREIGN CLAIM FOR REFUND FORMS - FOUND ON TAX AUTHORITY'S WEBSITE			
FORM #	RESIDENCY	FORM #	RESIDENCY
FORM 60	COUNTRY WITHOUT OWN FORM	FORM 91	IRELAND
FORM 79	LUXEMBOURG	FORM 92	SOUTH AFRICA
FORM 80	SWEDEN	FORM 93	JAPAN
FORM 81	NETHERLANDS	FORM 94	PORTUGAL
FORM 83	FRANCE	FORM 95	ITALY
*FORM 83a	ATTACHMENT FOR FRENCH INV. TRUSTS	FORM 96	CANADA
FORM 84	AUSTRIA	*FORM 96a	ATTACHMENT FOR CANADIAN
FORM 85	GERMANY		INVESTMENT FUNDS
FORM 86	UNITED KINGDOM	FORM 97	BELGIUM
FORM 87	NORWAY	FORM 98	AUSTRALIA
*FORM 87a	ATTACHMENT FOR NORWEGIAN BOND FUNDS	FORM 98a	ATTACHMENT FOR AUSTRALIAN
FORM 88	FINLAND		RESIDENT TRUST ESTATE
FORM 89	DENMARK		
*FORM 89a	ATTACHMENT FOR DANISH INV. FUNDS		
FORM 90	SPAIN		

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

QUESTION	ANSWER
ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?	YES. IF THE BENEFICIAL OWNER IS ENGAGED IN A TRADE OR BUSINESS IN SWITZERLAND THROUGH A PERMANENT ESTABLISHMENT IN SWITZERLAND THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.
DOES THE PARTICIPANT HAVE TO SUBMIT ANY DOCUMENTATION TO RECEIVE THE 85% FAVORABLE RATE ON ADR PAY DATE?	IF THE PARTICIPANT IS ELECTING ON BEHALF OF A PARTNERSHIP, S-CORP, TRUST OR ESTATE, THE PARTICIPANT MUST SUBMIT A BENEFICIARY LISTING, WHICH MUST BE AT THE UNDERLYING HOLDER LEVEL IF THE ENTITY'S GROSS RECLAIM EXCEEDS CHF 25,000 (SEE EXHIBIT 1 FOR TEMPLATE).
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUBMIT ALL REQUIRED DOCUMENTATION TO CITIBANK N.A. / GLOBETAX.	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 65% UNFAVORABLE RATE. YOU WILL STILL BE ELIGIBLE TO CLAIM EXEMPTION THROUGH THE LONG-FORM PROCESS BUT THE PAYMENT WILL BE DELAYED BY THE SWISS TAX AUTHORITIES BY A MINIMUM OF 18 MONTHS.
CAN THE PARTICIPANT SUBMIT ONLY A COMPLETED COVER LETTER (EXHIBIT X) FOR U.S. LONG-FORM CLAIMS.	NO. THE PARTICIPANT MUST CONTACT THE DEPOSITARY / GLOBETAX AND REQUEST A "MISSED EDS" OR "EDS REVISION" FORM.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	GENERALLY, LONG FORM CLAIMS FOR NON-U.S. BENEFICIARIES ARE PAID WITHIN 12 MONTHS OF SUBMISSION TO THE DEPOSITARY. LONG FORM CLAIMS ON THE U.S. SIDE MAY TAKE MUCH LONGER, DEPENDING ON DATE OF SUBMISSION AND DATE OF FILING. PLEASE CONTACT THE DEPOSITARY FOR MORE DETAILS.
WHERE CAN A PARTICIPANT FIND TAX FORMS FOR NON-U.S. CLAIMS?	THE SWISS FEDERAL TAX ADMINISTRATION'S WEBSITE HAS FORMS AVAILABLE FOR DOWNLOAD, THOUGH ONE MUST INSTALL THE "SNAPFORM VEIWER" PROGRAM. PLEASE CONTACT THE DEPOSITARY FOR FURTHER DETAILS.
FOR NON-U.S. CLAIM CAN I SUBMIT A STAND-ALONE CERTIFICATION OF RESIDENCE RATHER THAN HAVE THE TAX FORM SIGNED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE?	NO. THE SWISS DO NOT ACCEPT ANY FORMS FOR NON-U.S. ENTITIES IN LIEU OF THE APPROPRIATE TAX FORM SIGNED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.

CONTACT DETAILS

PRIMARY CONTACT	BENNY LOPEZ
DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-628-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	BENIGNO_LOPEZ@GLOBETAX.COM
COMPANY	CITIBANK N.A. / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	APRIL GERRY

LONG-FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE - 15 % LONG-FORM	20.00%	<ul style="list-style-type: none"> U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CORPORATIONS U.S. OTHER ENTITIES (CHARITIES, FOUNDATIONS, ENDOWMENTS, RELIGIOUS ENTITIES, PENSION THAT LACKS FORM 6166) U.S REGULATED INVESTMENT COMPANY (>95% OF RIC'S OWNERS MUST BE U.S. RESIDENTS) 	1. MISSED EDS / EDS REVISION FORM
FAVORABLE - 15 % LONG-FORM	20.00%	<ul style="list-style-type: none"> U.S. OTHER ENTITIES (S-CORP, PARTNERSHIP, TRUST OR ESTATE) 	<p>IF THE ENTITY HOLDS LESS THAN 12,820 SHARES</p> <ol style="list-style-type: none"> 1. ENTITY LEVEL DATA ONLY (SEE EXHIBIT 1) 2. MISSED EDS / EDS REVISION FORM <p>IF THE ENTITY HOLDS MORE THAN 12,820 SHARES</p> <ol style="list-style-type: none"> 1. BENEFICIARY LISTING AT THE UNDERLYING HOLDER / PARTNER LEVEL (SEE EXHIBIT 1) 2. IRS FORM 6166 AT THE ENTITY LEVEL 3. MISSED EDS / EDS REVISION FORM
FAVORABLE – 15.00 % LONG-FORM	20.0%	NON-U.S. ENTITIES (SEE TREATY GRID)	<ol style="list-style-type: none"> 1. COVER LETTER (EXHIBIT 2) 2. CERTIFICATION OF PAYMENT (EXHIBIT 3) 3. TAX FORM
FAVORABLE - 10 % LONG-FORM	25.00%	CHINA, FINLAND, HUNGARY, INDIA, ROMANIA, VENEZUELA	<ol style="list-style-type: none"> 1. COVER LETTER (EXHIBIT 2) 2. CERTIFICATION OF PAYMENT (EXHIBIT 3) 3. TAX FORM
FAVORABLE - 7.50 % LONG-FORM	27.50%	SOUTH AFRICA	<ol style="list-style-type: none"> 1. COVER LETTER (EXHIBIT 2) 2. CERTIFICATION OF PAYMENT (EXHIBIT 3) 3. FORM 92
EXEMPT - 0% LONG-FORM	35%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b), 403(b), 457(g) under Ruling 81-100, 584 and 7701(j)	<ol style="list-style-type: none"> 1. PENSION LISTING (EXHIBIT 1) 2. IRS FORM 6166 3. MISSED EDS / EDS REVISION FORM

PLEASE BE ADVISED THAT LONG-FORM CLAIMS FOR U.S. RESIDENTS ARE FILED ON A LIMITED BASIS AS DICTATED BY THE SWISS TAX AUTHORITIES. THE APPROXIMATE POST-PAY DATE BATCHES ARE SCHEDULED AS FOLLOWS:

POST-PAY DATE BATCH#1: SEPTEMBER 2013
POST-PAY DATE BATCH#2: SEPTEMBER 2014
POST-PAY DATE BATCH#3: DECEMBER 2015

To: Citibank N.A. / Globe Tax Services
90 Broad Street (16th Floor)
New York, New York 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646

Re: Withholding Certification for Nestle S.A. , CUSIP# 641069406

I / We the undersigned _____ (contact name)

authorized representative of _____ (DTC Participant name)

holding shares at _____ (DTC Participant name) _____ (DTC PTS number)

of Nestle S.A. Cusip # 641069406 , request that the upcoming cash

dividend payable to holders as of **APRIL 25, 2012** , receive the additional 20% tax reclaim

NAME OF ENTITY	NAME OF UNDERLYING HOLDER	TAX ID (UNDERLYING HOLDER)	COMPLETE US ADDRESS (UNDERLYING HOLDER)	# SHARES	% OF SHARES HELD BY ENTITY

***** IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL BENNY LOPEZ AT THE NUMBER ABOVE AND WE WILL SEND YOU A TEMPLATE. PLEASE RETURN THE ELECTRONIC FILE AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

I / We certify that to the best of my knowledge the above beneficial owners are 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.

Citibank N.A. is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to Citibank N.A., including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties.

We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.

Authorized Signature of Holder or Owner

TEL : _____

Print Name of Signatory

FAX: _____

Position of Signatory

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

Re: Withholding Certification for NESTLE S.A., CUSIP # 641069406

I / We the undersigned _____ (contact name)

authorized representative of _____ (DTC Participant name)

holding shares at _____ (DTC Participant name) _____ (DTC PTS number)

of NESTLE S.A. Cusip # 641069406 , request that the upcoming cash dividend payable to holders as of APRIL 25, 2012 , receive the additional 35% tax reclaim

Name of Beneficial Owner	Tax ID Number	Complete U.S. Address	# Shares

***** IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL BENNY LOPEZ AT THE NUMBER ABOVE AND WE WILL SEND YOU A TEMPLATE. PLEASE RETURN THE ELECTRONIC FILE AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

I / We certify that to the best of my knowledge the above beneficial owners are 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.

Citibank N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to Citibank N.A. plus any interest, additions to tax or penalties imposed thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties.

We hereby certify that we have the appropriate authorization (based on Powers of Attorney or or the custodial/trust agreement),

Authorized Signature of Holder or Owner

TEL : _____

Print Name of Signatory

FAX: _____

Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

**EXHIBIT 4 – CERTIFICATION OF DIVIDEND PAYMENT REQUIRED FOR SWISS TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD**

CERTIFICATION OF DIVIDEND PAYMENT

We hereby confirm that:

<**Beneficial Owner Name**>

<**B/O Address#1**>

<**B/O Address#2**>

Was a recipient of a coupon, payable on **APRIL 26, 2012** on a position of:

<**ORD Share Amount**> shares of **NESTLE S.A.**

with the gross dividend rate of CHF **1.95**

the payment was distributed as follows:

gross dividend	CHF< Gross Dividend >
less: 35% withholding tax	CHF< 35% of Gross >
Net dividend	CHF< 65% of Gross >

Certified By

Authorized Signature _____ Date _____
Name