



Important Notice
The Depository Trust Company

B #:	0662-13
Date:	April 25, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Germany COMPUGROUP MEDICAL CUSIP: 20481P100 <u>Record Date: 05/15/2013 Payable Date: 05/31/2013</u> <u>Primary Post Payable EDS Cut-Off: 06/07/2013 8:00 P.M.</u> <u>Secondary Post Payable EDS Cut-Off: 07/08/2013 8:00 P.M.</u>

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.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The 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.

Non-Confidential



BNY MELLON

COMPUGROUP MEDICAL has announced a cash dividend. BNY Mellon acts as one of the Depositaries for the company's American Depositary Share ("DS") 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 Depositary Share Pay Date, all holders will receive this dividend net of the full German statutory withholding tax of 26.375% with the possibility to reclaim post-paydate as outlined in the below table:

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	GERMANY
ISSUE	COMPUGROUP MEDICAL
CUSIP#	20481P100
DEPOSITARY	BNY MELLON
DEPOSITARY SHARE RECORD DATE	15 MAY 2013
DEPOSITARY SHARE PAY DATE	31 MAY 2013
ORDINARY SHARE GROSS DIVIDEND RATE	€ 0.35
RATIO	1 ORD to 1 DS
STATUTORY WHT RATE	26.375%

CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
QUICK RECLAIM	PRIMARY BATCH	EDS	Up to \$0.010 per Depositary Share	\$0	7 JUNE 2013; 8:00 P.M.
	SECONDARY BATCH	EDS	Up to \$0.010 per Depositary Share	\$0	8 JULY 2013; 8:00 P.M.
	FINAL BATCH	CHECK	Up to \$0.010 per Depositary Share	\$25	1 NOVEMBER 2013; 8:00 P.M.
LONG FORM	POST-EDS PROCESS; ONGOING	CHECK	Up to \$0.015 per Depositary Share	\$25 Tax Relief Fee & up to €15 Custodial Fee	NOVEMBER 16, 2016; 8:00 P.M.

Agreements, Representations and Indemnification

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.010 per Depositary Share for Relief at Source or up to \$0.0150 per Depositary Share for the Long Form and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby agree that fees paid to BNY Mellon may be shared with its agents.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval by the applicable custodian and tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto.

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

IMPORTANT TAX VOUCHER INFORMATION

Due to a change in regulations by the German Federal Central Tax Office ("BZSt"), all reclaim filings on dividends paid after 1 January 2012 require a tax voucher certified by the last domestic paying agent. BNY Mellon will secure these certified tax vouchers on behalf of and in support of claims filed through BNY Mellon. The fees for securing the certified German tax vouchers are included in the Depositary Service Charge for Quick Reclaims. **To secure this tax voucher for Long Form reclaims, a separate Custodial Fee will be deducted from the payment received at the USD equivalent of €15 based on the FX rate of the payment.**

ELIGIBILITY MATRIX (SEE EXHIBITS 4 & 7 FOR DETAILS)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE - 26.375%	0.000%	NON-TREATY COUNTRIES	NONE
FAVORABLE - 25%	1.375%	GREECE, ISRAEL	1. AUTHORIZATION LETTER
FAVORABLE - 20%	6.375%	IRAN, THAILAND, TRINIDAD & TOBAGO, TURKEY, ZIMBABWE	1. AUTHORIZATION LETTER
FAVORABLE - 15% (CERTAIN U.S. ENTITIES)	11.375%	NATURAL PERSONS	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2013
		ASSOC. WITHOUT INDEPENDENT LEGAL EXISTENCE	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2013 3. EXHIBIT 5 — ZUSATZERKLÄRUNG USA
		LEGAL PERSON / SUPRANATIONAL ORGS.	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2013
		INVESTMENT FUNDS	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2013 3. EXHIBIT 5 — ZUSATZERKLÄRUNG USA
FAVORABLE - 15% NON-U.S.	11.375%	CERTAIN TREATY COUNTRIES (SEE EXHIBIT 7)	1. AUTHORIZATION LETTER
		TAX-TRANSPARENT ENTITIES IN CERTAIN TREATY COUNTRIES (SEE EXHIBIT 7)	1. AUTHORIZATION LETTER 2. EXHIBIT 5 — ZUSATZERKLÄRUNG
FAVORABLE - 10%	16.375%	BOLIVIA, CHINA, GEORGIA, INDIA, MONGOLIA, SYRIA, UKRAINE	1. AUTHORIZATION LETTER
EXEMPT - 0% (CERTAIN U.S. ENTITIES)	26.375%	CHARITIES: 501(c)3	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2013
		PENSIONS & RETIREMENT ACCOUNTS: 401(A); 408(K); 408(A); 408(P); 403(A); 403(B); 457(B);	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2013 3. EXHIBIT 6 — PENSION DECLARATION

Participating in Quick Refund is wholly voluntary and discretionary; however, it is the only way to obtain the reduced withholding tax rate aside from the Long Form filing procedure.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	EXHIBIT	ORIGINAL / COPY	SIGNATURE REQUIREMENT
BENEFICIARY AUTHORIZATION LETTER	1) Allows Depositary Bank to submit application on behalf of the Beneficial Owner and receive the reimbursement amounts 2) Makes necessary declarations of eligibility.	2	COPY	BENEFICIAL OWNER
PENSION DECLARATION	For U.S. Pensions & Retirement Accounts only. Certifies that the Beneficial Owner is a U.S. Pension Fund under the meaning of Article 10, paragraph (3) subparagraph (b) of the Double Taxation Treaty between Germany and the United States.	6	COPY	DTC PARTICIPANT
DEPOSITARY COVER LETTER	Lists details of each Beneficial Owner's claim. Must be printed on DTC Participant firm letterhead. Must indemnify BNY Mellon as on the exhibit provided.	1	ORIGINAL	DTC PARTICIPANT
ZUSATZERKLÄRUNG / ZUSATZERKLÄRUNG USA	Required of associations without independent legal existence and investment funds. This form must be completed by a representative of the fund. A listing of the partners and their percentages of ownership is also required for partnerships.	5	COPY	BENEFICIAL OWNER
IRS FORM 6166	U.S. Only. Issued by the Internal Revenue Service, stating the name and Taxpayer Identification Number of the Beneficial Owner. It must be issued for Tax Year 2013.	N/A	ORIGINAL	IRS

CONTACT DETAILS	
PRIMARY CONTACT	ANDREW DEXTER
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	ANDREW_DEXTER@GLOBETAX.COM
COMPANY	BNY MELLON in C/O GLOBE TAX
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	APRIL RICHLAND
	BRETT LEWIS

ESP

powered by **GLOBETAX**

To simplify the transmission of beneficial owner data, BNY Mellon now offers the Electronic Submission Portal ESP powered by GlobeTax. Documentation only needs to be provided upon audit of the BZSt. As described in this notice, all applicable documentation must be at the disposal of the DTC Participant for claims submitted through the ESP system. By using the system, the Participant attests to their ability to comply with the terms of this Important Notice

These claims should be submitted through the below web site, which requires a one-time registration.

<https://www.globetaxesp.com>

Please contact Mr. Andrew Dexter at 1-800-915-3536 if you have any questions about this process.

ANOMALIES	
COUNTRY	DESCRIPTION
ALL	PASS-THROUGH ENTITIES SUCH AS PARTNERSHIPS, TRUSTS, RICS, AND INVESTMENT FUNDS MAY NEED TO PROVIDE ADDITIONAL DOCUMENTATION IF REQUESTED BY THE BZSt. THE TOTAL REFUND ELIGIBILITY MAY BE REDUCED DEPENDING ON THE PERCENTAGE OF THE ENTITY HELD BY INVESTORS THAT DO NOT RESIDE IN THE ENTITY'S COUNTRY OF TAX RESIDENCE.
UNITED STATES	NATURAL PERSONS OR INDIVIDUALS MAY NOT PROVIDE POST OFFICE BOXES OR "C/O" ADDRESSES ALONE AS BENEFICIAL OWNER ADDRESS.
UNITED KINGDOM	U.K. PENSION SCHEMES ARE NOW ENTITLED TO A 10% WITHHOLDING TAX RATE, AND 5% FOR SHAREHOLDINGS GREATER THAN 10%. CLAIMS FOR U.K. PENSION SCHEMES CAN ONLY BE FILED VIA THE LONG FORM PROCESS AND REQUIRE ADDITIONAL DOCUMENTATION ISSUED BY HM REVENUE & CUSTOMS WHICH EVIDENCES THEIR STATUS AS A PENSION FUND.
ALL	THE GERMAN GOVERNMENT RESERVES THE RIGHT TO REQUEST CERTIFICATIONS OF TAX RESIDENCY FOR ANY FILER SUBMITTING CLAIMS THROUGH THE QUICK RECLAIM PROCESS.

FREQUENTLY ASKED QUESTIONS (FAQs)	
QUESTION	ANSWER
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON?	NO, HOWEVER DOCUMENTATION MUST BE AT THE DISPOSAL OF THE DTC PARTICIPANT IN CASE OF AUDIT BY THE BZSt.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK RECLAIM PROCESS?	ONLY CLAIMS SUBMITTED BEFORE THE SECONDARY BATCH CUTOFF DATE WILL BE PAID VIA DTC.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK FOR ANY CLAIM SUBMITTED AFTER THE SECONDARY BATCH.
ONCE I SUBMIT A QUICK REFUND CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	WE ESTIMATE PAYMENT WITHIN 3 MONTHS OF CLAIM SUBMISSION.
MY CLIENT IS UNABLE TO PROVIDE THE REQUIRED DOCUMENTATION BY THE QUICK RECLAIM DEADLINE. MAY I STILL SUBMIT THE CLAIM THROUGH ESP?	CLAIMS WILL NOT BE CONSIDERED VALID UNTIL ALL SUPPORTING DOCUMENTATION HAS BEEN RECEIVED.
CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?	NO, ONLY THE ULTIMATE BENEFICIAL OWNER MAY SIGN THE AUTHORIZATION LETTER.
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 7 MONTHS.
AM I REQUIRED TO FILE THROUGH ESP?	NO. IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP, YOU CAN STILL USE ESP TO DOWNLOAD RELEVANT DOCUMENTS IN SUPPORT OF YOUR TRADITIONAL RECLAIM.
ARE THE EXHIBITS AVAILABLE IN WORD FORMAT?	YES, YOU MAY REQUEST THESE DOCUMENTS BY EMAILING: ANDREW_DEXTER@GLOBETAX.COM.
DOES THE QUICK RECLAIM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	ALL CLAIMS SUBMITTED AFTER THE SECONDARY BATCH WILL REQUIRE AT LEAST A \$50.00 RECLAIM PER BENEFICIAL OWNER TO COVER THE COST OF FILING.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	YES, LONG FORM CLAIMS MUST RECLAIM AT LEAST \$50.00 TO COVER THE COST OF FILING.
WILL BNY MELLON ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	NO. BNY MELLON ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO WAS HOLDING THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID RECORD DATE HOLDINGS. BENEFICIAL OWNERS ARE REQUIRED TO FILE THEIR CLAIMS THROUGH THE CUSTODY CHAIN TO THE DTC PARTICIPANT OF RECORD. ALL CLAIMS NOT RECEIVED DIRECTLY FROM THE DTC PARTICIPANT WILL BE RETURNED TO THE BENEFICIAL OWNER.
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE; HOWEVER, IN THE GERMAN MARKET, THE TAX AUTHORITY WILL NOT ACCEPT CLAIMS FROM ANYONE WITHOUT THE PROPER TAX VOUCHER IN ORDER TO ENSURE VALIDATION OF THE RECORD DATE POSITIONS CLAIMED. TAX VOUCHERS CAN BE PURCHASED FROM BNY MELLON AT A RATE OF UP TO \$0.015 PER DS PLUS ANY CUSTODIAL FEES THAT MAY APPLY.
IS THIS LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.010 PER DS FOR QUICK RECLAIMS AND \$0.0150 PER DS FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00 AND A CUSTODIAL CHARGE UP TO 20 EUR. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.

All Post-Electronic Reclaims filing Long Form:

U.S. residents and non-U.S. residents who have missed the EDS election and simplified procedure deadlines may file for a Long Form refund if they submit requisite documentation to BNY Mellon prior to the expiry of the right to claim. Based on their country, that period generally expires four (4) years from the end of the year in which the dividend was paid in the local market. Claims received after the Long Form deadline will be filed on a best effort basis at the discretion of BNY Mellon.

Note: German residents may not participate in the processes described herein.

Long Form Documentation Required

- Exhibit 1 – Depositary Cover Letter
- Exhibit 2 – Beneficiary Authorization Letter
- Exhibit 3 – Participant Authorization Letter
- Exhibit 5 – Zusatzklärung / Zusatzklärung USA — Tax-Transparent Entities
- Exhibit 6 – Pension Declaration — U.S. Pensions Only
- Exhibit 8 – Credit Advice / Certificate of Dividend Payment
- IRS Form 6166 for Tax Year 2013 — U.S. Resident Beneficial Owners
- IRS Tax Determination Letter — U.S. 501(c)3 Charities Only
- German Tax Form — Non-U.S. Resident Beneficial Owners
- HM Revenue & Customs Certificate of Residency — UK Resident Beneficial Owners
- HM Revenue & Customs Pension Certification — UK Pensions Only

Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of DSs, and their agents, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and expenses (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold submitting holders of DSs and their agents, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities or the applicable issuer will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DSs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

EXHIBIT 1

COVER LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS TO BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD

GlobeTax as agent for BNY MELLON

90 Broad Street, 16th Floor
New York, NY 10004 – 2205
Attn: Andrew Dexter

Enclosed please find documents in support of the withholding tax reclaims which we have submitted on behalf of our client(s) who have had excess tax withheld on German DSs. We, **<DTC Participant Name>**, also identified as DTC participant number **<xxxx>**, hereby state that each beneficial owner cited below held the respective amount of shares on the DS record date of **15 MAY 2013** for the security **COMPUGROUP MEDICAL** ; **(CUSIP# 20481P100)** and by filing this claim we acknowledge that we will not file a claim directly with the German Federal Central Tax Office (BZSt) for the holders listed below.

Below is the list of **Beneficial Owners** holding a total of **<Total # DSs Claimed>** DSs. The ratio is **1 ORD to 1 DS**. As required, all necessary documents are enclosed.
The information is as follows:

	Full Legal Name as it appears on Form 6166 or COR	Street Address	City, State, ZIP Code, Country	Legal Entity Type***	SSN# / TIN#	DSs	ORDs	Reclaim %
1				See Note***				
2								

PLEASE E-MAIL ANDREW_DEXTER@GLOBETAX.COM AN EXCEL SPREADSHEET OF BREAKDOWN ABOVE IF IT CONTAINS MORE THAN 7 BENEFICIAL OWNERS.

*****Note:** This must be one of seven possible choices as defined by the German Tax Authorities. See Exhibit 4 for details.

We hereby agree that this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0150 per Depositary Share for standard Long Form tax reclaim (with a minimum of \$25.00), and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby agree that fees paid to BNY Mellon may be shared with its Agents.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax reclaim benefits will be subject to review and approval by the applicable custodian and the applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto.

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[Date]

[Name, Title & Phone Number of Authorized DTC Participant Signatory]

PAYMENT ADDRESS: _____

EXHIBIT 2

AUTHORIZATION LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS

Declaration and Authorization

Final Beneficiary Details

Name: _____

Address: _____

Country of Residence: _____

Tax ID # (USA Only): _____

Custodian (Participant): _____

Authorization

The final beneficiary has authorized the applicable Depositary Bank, **BNY Mellon, Citibank, Deutsche Bank, and/or JPMorgan, and/or their agents** to submit applications for the reimbursement of German withholding tax in their name and on their behalf and to receive any corresponding refund amounts on their behalf, and to undertake any necessary communication with the German Tax Authority (GTA) in their name.

Declaration

The final beneficiary declares that:

- they are aware of and complies with the conditions of the double taxation agreement in force;
- they are entitled to the respective capital proceeds;
- they reside in the country of residence according to double taxation agreement in force;
- they do not maintain any abode/residence, habitual residence or head office in Germany;
- the proceeds do not accrue to the benefit of any permanent establishment or fixed utility in Germany;
- they oblige themselves, as a result of his participation in the DTV procedure, not to submit any separate/supplemental refund applications;
- they oblige themselves to repay any amounts in respect of which the GTA requests repayment on account of subsequent knowledge acquired and which were erroneously credited within the context of the DTV procedure;
- they are aware that the GTA can, in the event of spot checks, request the presentation of a certificate of residence or directly exchange information with the local Taxation Authorities in his country of residence.

Additional declarations subject to country of residence and legal form:

Valid for USA residents only:

- a FORM 6166 "Certificate of filing a tax return" can be presented /submitted whereby the Tax Year on the form is the same as the calendar year in which the dividend payment occurred and the legal form given by him is confirmed thereon;

Valid only for parties eligible for reimbursement with country of residence Great Britain:

- the proceeds are subject to tax in Great Britain;

Valid only for Luxembourg corporations:

- the corporation was not founded according to the Luxembourg holding tax law of 1929;

Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'natural person':

- he is, in accordance with Swiss taxation law, subject to those Swiss taxes generally levied by the government, cantons and parishes in terms of all generally taxable income proceeds;
- he is a Swiss citizen or - in the case of the non-existence of Swiss citizenship was not subject to unlimited taxation in Germany either in the year in which the accrual of the capital proceeds took place or in the preceding five calendar years;

Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'corporation':

- the corporation is predominantly Swiss-governed and that the provisions contained in Article 23 Section 1 of the German-Swiss double taxation agreement as regards the prevention of the improper use of agreement benefits are being observed.

Valid only for parties eligible for reimbursement with country of residence Cyprus, Indonesia, Israel, Jamaica, Malaysia, Malta, Singapore, Trinidad, Tobago:

- a confirmation that the respective earnings have been transferred to the country of residence (repatriation) can be presented submitted for the specific payment.

Date, Place

Signature of party eligible for reimbursement

EXHIBIT 3

**PARTICIPANT AUTHORIZATION LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PLACED ONTO THE DTC PARTICIPANTS LETTERHEAD**

[DATE]

GlobeTax as agent for [RELEVANT DEPOSITARY]

90 Broad Street, 16th Floor
New York, NY 10004 - 2205

Enclosed please find my withholding tax reclamation documents, for the ADR record date of **[ADR RECORD DATE]** for the security **[ISSUE NAME]**, **[CUSIP#]**.

By requesting **[DEPOSITARY]** to perform reclaim services, the undersigned certifies that the taxpayer holds (or held at the time of the dividend distribution) shares of **[ISSUE NAME]** in the form of American Depositary Receipts. The taxpayer's share represents less than 10% of the total share capital of **[ISSUE NAME]** and is not held in connection with a permanent establishment in Germany. The undersigned authorized **[DEPOSITARY]** to claim a refund of taxes withheld in connection with the dividend distributions of **[ISSUE NAME]** and to receive the refund on the taxpayer's behalf.

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

_____ authorizes **[DEPOSITARY]** to lodge this
DTC Participant Name
claim on my behalf and will not make any claim directly to the German tax authorities.

Participant Name: _____

Payment Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Number: _____

Sincerely,

Authorized Signature

EXHIBIT 4

ENTITY CODE	DESCRIPTION	EXAMPLES (NOT COMPLETE LIST)
01	NATURAL PERSON	INDIVIDUAL
02	ASSOCIATIONS WITHOUT INDEPENDENT LEGAL EXISTENCE	PARTNERSHIPS TRUSTS LLC LIMITED LIABILITY COMPANY
03	LEGAL PERSON / SUPRANATIONAL ORGANIZATIONS	CORPORATIONS INC. LTD. CENTRAL BANKS S.A. AG FOUNDATION/ENDOWMENT (IF NOT TAX EXEMPT) UCIT INTERNATIONAL MONETARY FUND BANK FOR RECONSTRUCTION AND DEVELOPMENT PLC PTY.LTD B.V./NETHERLANDS N.V./NETHERLANDS SICAV/LUXEMBOURG FCP/LUXEMBOURG UK TRUSTS UNDER CERTAIN CONDITIONS (SUBJECT-TO-TAX IN THE UK) SICAV/BELGIUM MASSACHUSETTS BUSINESS TRUST
04	INVESTMENT FUNDS	RIC (USA) ITM (JAPAN) UK INVESTMENT FUND OPEN ENDED INVESTMENT COMPANY (OEIC)/UK AUTHORISED UNIT TRUST (AUT)/UK INVESTMENT TRUST COMPANY (ITC)/UK UNAUTHORISED UNIT TRUST (UUT)/UK SICAV/FRANCE FIM, FIMF, FIAMM, SIM, SICAV, SIMCAV/SPAIN
05	CHARITIES / FOUNDATIONS	USA: TAX EXEMPT AS PER ART. 27 DTA GERMANY/USA ART. 501C(3)
06	SOVEREIGN ENTITIES	GOVERNMENT OF ...;
07	PENSION PLANS / RETIREMENT ACCOUNTS	USA: 401(A); 408(K); 408(A); 408(P); 403(A); 403(B); 457(B); IRAs

EXHIBIT 5 – ZUSATZERKLÄRUNG
Supplementary Questionnaire for Tax-Transparent Entities
FOR FILERS NOT RESIDENT IN THE UNITED STATES

Declaration for:

- Investment funds that are organized as tax transparent entities but are still eligible for an indirect treaty entitlement for the shareholders/beneficiaries
- Other tax transparent entities (e.g. partnerships), which are eligible for an indirect treaty entitlement for the shareholders/beneficiaries

Name, address of the recipient of the capital gains

Legal form of entity: ☐ Partnership

☐ Other: _____

(All the following figures should be as of the end of the last fiscal year.)

End of the last
fiscal year: _____

	<u>Total</u>	<u>In %</u>
1.1 Number of shares/investment certificates issued:	_____	100 %
1.2 Of these, the number of certificates held by residents of the country where the fund/entity is located:	_____	_____ %
2.1 Total number of certificate holders:	_____	100 %
2.2 Of these, the number of certificate holder resident in the country in which the fund/entity is located:	_____	_____ %
3. Portion of total assets which consist of German securities:		_____ %

Note:

The proper (partial) entitlement under the tax treaty is determined using the percentage from 1.2. For simplification, percentages can be rounded up to the next whole number (e.g. 95.3% → 96%).

I confirm that all information provided in this attachment is correct and complete to the best of my knowledge and belief.

Place

Date

Signature of representative of fund/company

EXHIBIT 5 – ZUSATZERKLÄRUNG USA

Supplementary Questionnaire for Tax-Transparent Entities

UNITED STATES ONLY

Declaration for American

- Investment funds that are organized as a corporation (in particular, those organized as Regulated Investment Companies),
- Investment funds that are organized as tax-transparent entities, but are still eligible for a (partial) entitlement under the terms of Article 4, paragraph 1, subparagraph b of the USA/Germany Double Taxation Treaty
- Other tax-transparent entities organized as trusts, estates, or partnerships.

Name, address of the recipient of the capital gains

Legal form of entity: ☐ Corporation ☐ Trust ☐ Partnership

☐ Other: _____

YES

NO

1. The recipient of the capital gains is organized as a Regulated Investment Company (RIC)

☐☐

2. If question 1 was answered with NO:

Due to other considerations, the income is not taxed at the entity level but rather is taxed at the level of its beneficiaries/investors

☐☐

If question 1 or 2 was answered with YES:

(All the following figures should be as of the end of the last fiscal year.)

End of the last fiscal year: _____

Total

In %

3.1 Number of shares/investment certificates issued:

100 %

3.2 Of these, the number of certificates held by U.S. residents

_____ %

4.1 Total number of certificate holders

100 %

4.2 Of these, the number of certificate holders resident in the U.S.

_____ %

5. If the entity is an investment fund:

Portion of total assets which consist of German securities

_____ %

Note:

The proper (partial) entitlement under the tax treaty is determined using the percentage from 1.2. For simplification, percentages can be rounded up to the next whole number (e.g. 95.3% → 96%).

I confirm that all information provided in this attachment is complete and correct to the best of my knowledge and belief.

Place

Date

Signature of representative of fund/company

EXHIBIT 6



Erklärung/Declaration

Hiermit erkläre ich,
I herewith declare,

(Name)

(Strasse/Street)

(Ort/City)

im Namen des Erstattungsberechtigten,
on behalf of the beneficiary entitled to the refund,

(Name)

(Strasse/Street)

(Ort/City)

dass es sich bei dem Erstattungsberechtigten nach § 50d Abs. 1 EStG um einen amerikanischen Pensionsfonds i.S.d. Art. 10 Abs. 3 Buchstabe b des Doppelbesteuerungsabkommens mit den USA (DBA USA) i.d.F. des Revisionsprotokolls vom 01.06.2006 handelt.

that the beneficiary entitled to the refund is, according to Article 50d, paragraph 1 of the Income Tax Act ("Einkommensteuergesetz"/EStG), an American pension fund within the meaning of Article 10, paragraph 3 subparagraph b of the Double Taxation Agreement concluded with the USA (DTA USA) in the form of the revising protocol of June 1, 2006.

Gem. der Definition Pensionsfonds im Art. 10 Abs. 11 des DBA USA versteht man darunter Personen, die in den USA vorwiegend errichtet und unterhalten werden, um Ruhegehalter oder ähnliche Vergütungen, einschließlich Sozialversicherungsleistungen, Invalidenrenten und Witwenrenten, zu verwalten oder zu gewähren oder zugunsten einer oder mehrerer dieser Personen Einkünfte zu erzielen. Hinsichtlich dieser Tätigkeiten müssen sie in den USA von der Steuer befreit sein.

According to the definition given in Article 10, paragraph 11 of the DTA USA, a pension fund refers to persons established and maintained in the USA primarily to administer or provide pensions or other similar remuneration, including social security payments, disability pensions and widow's pensions or to earn income for the benefit of one or more such persons. With respect to the activities described in subparagraph b) in this paragraph, they must exempt from tax in the USA.

(Datum und Unterschrift/Date and Signature)

Note: the German text is the legally binding version.

EXHIBIT 7

TREATY RATE MATRIX			
RATE	COUNTRY		
10%	Bolivia	China	Georgia
	India	Mongolia	Syria
	Ukraine		
15%	Algeria	Argentina	Armenia
	Australia	Austria	Azerbaijan
	Bangladesh	Belarus	Belgium
	Bosnia-Herzegovina	Bulgaria	Canada
	Croatia	Cyprus	Czech Republic
	Denmark	Ecuador	Egypt
	Estonia	Finland	France
	Ghana	Hungary	Iceland
	Indonesia	Ireland	Italy
	Ivory Coast	Jamaica	Japan
	Kazakhstan	Kenya	Kuwait
	Kyrgyzstan	Latvia	Liberia
	Liechtenstein	Lithuania	Luxembourg
	Macedonia	Malaysia	Malta
	Mauritius	Mexico	Moldova
	Morocco	Namibia	Neth. Antil.
	Netherlands	New Zealand	Norway
	Pakistan	Philippines	Poland
	Portugal	Romania	Russia
	Serbia-Montenegro	Singapore	Slovak Republic
	Slovenia	South Africa	South Korea
	Spain	Sri Lanka	Sweden
	Switzerland	Tajikistan	Tunisia
	Turkmenistan	United Arab Emirates	United Kingdom
	United States of America	Uruguay	Uzbekistan
	Venezuela	Vietnam	Zambia
20%	Iran	Thailand	Trinidad and Tobago
	Turkey	Zimbabwe	
25%	Greece	Israel	
26.375%	NON-TREATY COUNTRIES		

EXHIBIT 8

PAYMENT CERTIFICATION REQUIRED FOR LONG FORM GERMAN TAX RECLAIM FILINGS.
THIS DOCUMENT MUST BE PLACED ONTO THE **DTC PARTICIPANTS LETTERHEAD**

CREDIT ADVICE

[DTC PATICIPANT NAME] hereby certifies that the following beneficial owner holding the security **[ISSUE NAME]**; **[CUSIP]** was a holder of record on **[ADR RECORD DATE]**. The beneficial owner was paid the dividend less the **[WITHHOLDING TAX %]** withholding tax at source and is entitled to the **[RECLAIM %]** tax refund stipulated under the provisions of the double taxation Convention between the Federal Republic of Germany and **[COUNTRY OF DOMICILE]**.

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on **[ORD PAYDATE]**.

Account legal name and address:

[BENEFICIAL OWNER NAME]

[BENEFICIAL OWNER ADDRESS]

Security Name:

ISIN: (ORD)

Pay Date: (ORD)

Ratio: (ADR to FO)

Shares (ADR):

Shares (ORD):

Dividend rate per share (EUR):

Gross Dividend (EUR):

Withholding tax amount (EUR):

Withholding tax rate:

Amount of claim (EUR):

Reclaim Tax Rate:

Authorized Signature:

Date:
