



B #:	0722-13
Date:	May 1, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	TaxRelief – Country: Russian Federation MOBILE TELESYSTEMS OJSC <u>CUSIP: 607409109</u> <u>Record Date: 05/09/2013</u> <u>Payable Date: TBA</u>

NO EDS

The Depository Trust Company has received from J.P.Morgan and GlobeTax the attached information regarding certain tax refunds on the above captioned dividend.

Please read the notice for more information.

Questions regarding this notice may be directed to GlobeTax at 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

Mobile TeleSystems OJSC (Cusip# 607409109) has announced a dividend. J.P. Morgan acts as Depositary (the "Depositary") for the company's American Depositary Shares ("ADS") program.

The Depositary has been informed that the dividend distribution¹ is subject to Russian withholding tax and, as a result, where a non-Russian resident holder of the ADS receives Russian sourced income, Russian withholding tax may be reduced or eliminated in accordance with the provisions of an applicable double taxation treaty ("DTT"). The Depositary has further been informed that advance treaty relief may be available for those eligible, subject to the requirements of the laws of the Russian Federation and that in order for the non-resident holder, whether an individual, legal entity or organization, to qualify for the benefits of an applicable DTT, documentary evidence is required to confirm the applicability of a DTT for which benefits are claimed (see below for detailed information). The Depositary has been informed that an individual must provide appropriate documentary proof of tax payments outside of Russia on income with respect to which treaty benefits are to be claimed. Because of uncertainties regarding the form and procedures for providing such documentary proof, individuals in practice may not be able to obtain advance treaty benefits on receipt of proceeds from a source within Russia and obtaining a refund can be practically difficult.

The Depositary strongly recommends that holders of ADS consult with their own tax and legal advisors in order to determine the applicability of any double tax treaties concluded by Russia and to determine whether any benefits there under are applicable or available.

Under certain tax conventions, residents of territories that have signed a DTT with the Russian Federation may be entitled to a reduced tax treaty rate of 0%², 5%, 10%, or 12% rather than the Russian statutory withholding tax rate of 15%.

Holders are also informed that Mobile TeleSystems OJSC is the sole and exclusive tax agent in Russia for purposes of withholding in respect of the Shares (and any other Deposited Securities) and the ADSs and has sole responsibility for making all required withholdings in respect of payments made and to be made on or in respect of the Shares (and any other Deposited Securities) represented by the ADSs, for applying the

DIVIDEND EVENT DETAILS

COUNTRY OF ISSUANCE	RUSSIAN FEDERATION
ISSUE	MOBILE TELESYSTEMS OJSC
CUSIP#	607409109
DEPOSITARY	J.P. MORGAN
ADS RECORD DATE	MAY 09, 2013
ADS PAY DATE	TBA
ADS GROSS DIVIDEND RATE ON PAY DATE	\$ TBA
ORD GROSS DIVIDEND RATE ON PAY DATE	RUB 14.6
RATIO*	2 ORDS : 1 ADS
STATUTORY WHT RATE	15%

¹ The present notice addresses tax implications associated with the dividend distributions performed in compliance with Russian Joint Stock Company Law (with account of amendments related to dividends distribution enacted in relation to CSD creation in Russia (Para 5, Art 43) effected January 1st, 2013).

² 0% withholding tax rate is applicable to a very limited number of countries and situations – see Attachment.

proper rates of withholding to all such payments, and for otherwise performing all obligations required of a tax agent under Russian laws, rules and regulations in connection with all such payments and withholdings; and J.P. Morgan will not act or be deemed to act as a tax agent in connection with, or otherwise have any responsibilities or obligations whatsoever for complying with any withholding requirements related to, any payments made on or in respect of the Shares (and any other Deposited Securities) represented by the ADSs. Mobile TeleSystems OJSC agreed that it has sole responsibility for advising J.P. Morgan as to the certifications, documentation, forms and other information required to be received by Mobile TeleSystems OJSC from holders, and the timing thereof, to enable Mobile TeleSystems OJSC to determine the rate of withholding at source applicable to payments made by Mobile TeleSystems OJSC with respect to Shares (and any other Deposited Securities) represented by ADSs evidenced by eligible holders' ADSs.

NOTE: Note that the provisions should not be affected by the new legislation enacted in connection with the Russian Law on Central Depository that

- 1) *Shifts tax agent function to the Depository*
 - 2) *Introduces additional information disclosure requirements*
 - 3) *Provides for an increased 30% tax rate in cases when info disclosure requirements are not met*
- However the above applies on securities with compulsory centralized custody and shares are not considered as such, therefore a procedure that was applied prior to the changes mentioned should remain valid.

The Depository has been informed that persons and entities entitled to receive dividends will not be entitled to a reduced withholding tax rate if they carry on or have carried on a trade or business in the Russian Federation through a permanent establishment situated in the Russian Federation or have performed personal services from a fixed base situated in the Russian Federation and in either case the dividends are attributable to such permanent establishment or fixed base.

**The following procedures are based on information received from
Mobile TeleSystems OJSC for which J.P. Morgan takes no
responsibility**

Direct Registration System

NOTE: Direct registration of ADSs must occur at least one day PRIOR to record date and the ADSs cannot be returned until AFTER the record date of Thursday May 9, 2013.

In order for your clients to potentially avail themselves of any applicable treaty benefits, the Mobile Telesystems OJSC ADSs held by your clients will need to be directly registered on the books of J.P. Morgan, as Depository (the "Depository") before Wednesday, May 8, 2013 by 8:30 A.M. EST (no exceptions). It is recommended that the instructions be submitted to Wells Fargo more than one day advance of the record date. In order to accomplish this, DTC Participants will be required to submit a DRS Withdrawal by Transfer (WT) to Wells Fargo DTC TA #2665 using the NWT1 function on PTS, the Auto Night Withdrawal by Transfer function on PBS or the CF2WTC file.

The depositing participant is responsible for working with DTC to make sure the registration is completed prior to the deadline. **Please be sure to register the shares with the exact name that appears on the corresponding certificate of residency.**

In order to have the ADSs returned to the DTC Participant after the May 9, 2013 record date, DTC Participants will need to put up a DWAC Deposit for the amount of shares being returned, following with a faxed Delivery Instruction Form (appendix E) filled out entirely and attaching a list of the beneficial owner's account registration (exactly how it was submitted), Tax ID or SSN, and the total number of ADSs to be returned. The list should total the same amount of the DWAC Deposit. **If the number of shareholders for your firm is small, you may want to use DTC's DRS Profile function DRSP on PTS, Direct Registration System Profile Modification (Participant) function on PBS, or the DRS1 5 file.**

A fee of \$.01 will be charged per ADS to cover fees and expenses related to attempted participation in the relief at source program. This fee is for Depositary handling fees, local out-of-pocket expenses and translation services. This fee will be deducted from the dividend payment irrespective of whether a favorable rate is received.

In addition to being a registered holder of ADSs on the books of the Depositary on the ADS record date set forth above, persons anticipating receiving the payment at the reduced withholding rate will be required to provide the Depositary with the following documentation on or before **July 2, 2013 at 5:00 PM EST.**

Certification of Residency

For residents of the United States: An original U.S. IRS Form 6166, certified for the Russian Federation, must be provided for each beneficial owner of the dividends. **The Form 6166 must be certified with an apostille by the U.S. Department of State in Washington, DC.**

Form 6166 must contain the following statement:

"<Name of Beneficial Owner> is/was a resident in the United States of America during the year 2013 in the sense of the DTT between the Russian Federation and the United States of America."

For residents of other treaty countries: A letter from the taxation authorities of the beneficial owner's country of residence, certifying that the beneficial owner of the ADSs on which dividends are being received is a resident of that treaty country under the meaning of the Double Tax Treaty between the Russian Federation and the beneficial owner's country of residence. The wording on this form must adhere to the following format:

"The <Tax Authority> here by confirms that <Name of Beneficial Owner> is/was a/an <entity type> in <Country of Residence> during the tax year 2013 in the sense of the DTT between the Russian Federation and the <Country of Residence>."

In addition, this form must be certified with an apostille by the relevant authorities.

The Depositary 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 ADSs, and their agents, shall be agreeing to indemnify and hold harmless the Depositary 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. The Company will be relying upon the truth and accuracy of any and all submissions received by them in connection with the relief at source process and may hold submitting holders of ADSs and their agents, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the tax authorities of the Russian Federation will accept any submissions made. The Company has stated that recent practice shows increased interest of the Russian tax authorities to the substance of cross border transactions and, as a result, the eligibility of the income recipient to the treaty benefits may be assessed based on both formal (tax residency confirmation) and other requirements established in the DTT or domestic legislation (for example, beneficial ownership test or general Russian anti abuse rules). Neither the Depositary nor its agents shall be responsible or liable to any holders of ADSs in connection with any matters related to, arising from, or in connection with the relief at source process described herein.

TAX RELIEF ELIGIBILITY MATRIX			
RATE DESCRIPTION	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	FINAL DOCUMENT SUBMISSION DEADLINE (ALL TIMES EST)
UNFAVORABLE - 15%	ALL OTHER COUNTRIES NOT LISTED BELOW	NO DOCUMENTATION REQUIRED	N/A
FAVORABLE – 0%, 5%, 10% or 12% TAX TREATY*	SEE ATTACHMENT FOR INDICATIVE LIST OF DOUBLE TAX TREATIES ³	1) COVER LETTER (APPENDIX A) 2) CERTIFICATE OF RESIDENCY 3) DECLARATION (APPENDIX B) 4) TIN CERTIFICATION (APPENDIX D)	on or before JULY 2, 2013 5:00 P.M.
FAVORABLE - 10% TAX TREATY	UNITED STATES OF AMERICA	1) COVER LETTER (APPENDIX A) 2) IRS FORM 6166 3) DECLARATION (APPENDIX B) 4) TIN CERTIFICATION (APPENDIX C)	on or before JULY 2, 2013 5:00 P.M.

*** PLEASE NOTE THAT A NUMBER OF TAX TREATIES CONCLUDED BY RUSSIA PROVIDE FOR TWO OR MORE WITHHOLDING TAX RATES AVAILABLE DEPENDING ON CERTAIN CONDITIONS SPECIFIED IN THE RESPECTIVE TREATY. MOREOVER, CERTAIN TAX TREATIES CONCLUDED BY RUSSIA PROVIDE FOR SPECIFIC CONDITIONS TO QUALIFY FOR THE TREATY BENEFITS. THIS IS THE RESPONSIBILITY OF THE BENEFICIAL HOLDERS TO APPLY TO THEIR OWN TAX ADVISERS WITH RESPECT TO THE REQUIREMENTS FOR APPLICATION OF FAVOURABLE WITHHOLDING TAX RATE AS WELL AS PROVISION OF NECESSARY DOCUMENTATION.**

****Residual withholding tax rate of 5% (also available under the 1992 Income and Capital Tax Convention between Russia and the United States) may become applicable if a beneficial owner is a company which owns at least 10% of the voting stock (statutory capital) of the company paying the dividend in question.**

³ Please note that the list is provided for indicative purposes only. J.P. Morgan cannot assure completeness and correctness of the list. The beneficial owners should apply to their own tax advisors with respect to confirmation of existence of the respective double tax treaty as well as applicable withholding tax rate.

CHARGES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF PROCESSING FEE	FINAL REGISTRATION OF ADSs UNDER THE DIRECT REGISTRATATION SYSTEM DEADLINE (ALL TIMES ET)	FINAL SUPPORTING DOCUMENT SUBMISSION DEADLINE (ALL TIMES ET)
RELIEF AT SOURCE	NON-EDS PROCESS	CHECK	\$0.01 PER ADS	MAY 8, 2013, 8:30 A.M.	JULY 2, 2013 5:00 P.M.

DESCRIPTION OF VARIOUS DOCUMENTATION			
DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
DOCUMENTS ORIGINALS OF WHICH TO BE SUBMITTED BY JULY 2, 2013. 5:00 P.M. EST			
IRS FORM 6166 (U.S. CLIENTS ONLY)	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME ⁴ AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE DATED THE TAX YEAR OF THE DIVIDEND PAYMENT. The following language must be included: “<Name of Beneficial Owner> is/was a resident in the United States of America during the year 2013 in the sense of the DTT between the Russian Federation and the United States of America.	ORIGINAL WITH APOSTILLE	IRS REPRESENTATIVE
CERTIFICATE OF RESIDENCY (NON-U.S. CLIENTS ONLY)	A GENERAL DOCUMENT ISSUED BY THE BENEFICIAL OWNER’S LOCAL TAX OFFICE, STATING THE NAME OF THE TAX PAYER ³ AND CERTIFYING THE RESIDENCY OF THE BENEFICIAL OWNER FOR THE YEAR OF THE DIVIDEND PAYMENT. The following language must be included: “The <Tax Authority> here by confirms that <Name of Beneficial Owner> is/was a/an <entity type> in <Country of Residence> during the tax year 2013 in the sense of the DTT between the Russian Federation and the <Country of Residence>.”	ORIGINAL WITH APOSTILLE	LOCAL TAX AUTHORITY
COVER LETTER (APPENDIX A)	LISTING OF BENEFICIAL OWNERS TOGETHER WITH THE KEY INFORMATION REQUIRED BY THE RUSSIAN TAX AUTHORITIES FOR RELIEF AT SOURCE.	ORIGINAL	DTC PARTICIPANT

⁴ Due to formalistic approach of the Russian tax authorities we recommend you ensure that no abbreviations are used in the documents or alternatively both full and shortened names are mentioned in the document.

DESCRIPTION OF VARIOUS DOCUMENTATION (CONTINUED)

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
DECLARATION (APPENDIX B)	CONFIRMATION OF BENEFICIAL OWNERSHIP OF THE DIVIDEND AND INDEMNIFICATION OF J.P. MORGAN AS AGENT AND TO ISSUER	ORIGINAL	BENEFICIAL OWNER
TIN CERTIFICATION (APPENDIX C) OR (APPENDIX D)	CLIENTS WILL HAVE TO CERTIFY TO THE PAYING AGENT THE NAME AND TIN COMBINATION IN ORDER TO AVOID U.S. BACKUP WITHHOLDING. U.S. CLIENTS MUST COMPLETE FORM W-9 (APPENDIX C). NON-U.S. CLIENTS MUST COMPLETE FORM W-8BEN (APPENDIX D).	ORIGINAL TO WELLS FARGO	BENEFICIAL OWNER
DELIVERY INSTRUCTION FORM (APPENDIX E)	DTC PARTICIPANT PROVIDES TRANSFER AGENT WITH ACCOUNT REGISTRATION INFORMATION FOR EACH BENEFICIAL OWNER (BENEFICIAL OWNER NAME MUST BE IDENTICAL TO 6166 OR CERTIFICATE OF RESIDENCY), ADDRESS, SHARE AMOUNT, AND S.S. OR TIN NUMBER.	FAXED TO WELLS FARGO	DTC PARTICIPANT
SECONDARY ADDRESS FORM (APPENDIX F)	MAILING ADDRESS OF CHECK IF DIFFERENT THAN ACCOUNT REGISTRATION.	ORIGINAL TO WELLS FARGO	BENEFICIAL OWNER

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
WHICH RESIDENTS ARE CONSIDERED ELIGIBLE FOR RELIEF AT SOURCE?	PLEASE SEE ELIGIBILITY MATRIX ABOVE.
WHAT DO I HAVE TO DO TO RECEIVE THE 15% WITHHOLDING?	NO ACTION IS REQUIRED TO RECEIVE THE DIVIDEND AT THE DEFAULT RATE.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO J.P. MORGAN / GLOBETAX IN ORDER TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS?	YES, AN ORIGINAL COVER LETTER, PROOF OF RESIDENCY, TIN AND DECLARATION FOR INDIVIDUAL BENEFICIAL OWNER IS REQUIRED IN ORDER TO PARTICIPATE IN THE RUSSIAN RELIEF AT SOURCE PROCESS.
HOW DO I OBTAIN A CERTIFICATION WITH AN APOSTILLE ON THE FORM 6166?	AT THE U.S. DEPARTMENT OF STATE, OFFICE OF AUTHENTICATIONS IN WASHINGTON, DC. FOR MORE INFORMATION: http://www.state.gov/m/a/auth/
WILL I BE PAID DIVIDEND TAXED AT BENEFICIAL DTT TAX RATE THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE TAX RELIEF PROCESS?	NO. BENEFICIAL OWNERS WILL RECEIVE A CHECK FROM THE TRANSFER AGENT.

FAQs (CONTINUED)

QUESTION	ANSWER
WHEN CAN THE CLIENT EXPECT TO RECEIVE THE DIVIDEND PAYMENT TAXED AT THE BENEFICIAL DTT TAX RATE?	WE ESTIMATE IT MAY TAKE UP TO 2 WEEKS AFTER THE COMPANY'S PAY DATE FOR THE BENEFICIAL OWNER TO RECEIVE A CHECK FOR THE DIVIDEND TAXED AT THE BENEFICIAL DTT TAX RATE.
WHAT OTHER FEES CAN THE CLIENT EXPECT WHEN PARTICIPATING IN THE TAX RELIEF PROCESS?	<p>FEES* ARE CHARGED BY THE TRANSFER AGENT AND DTC FOR PROCESSING AND REGISTRATING THE ADSs ON THE BOOKS OF THE DEPOSITARY.</p> <p>DTC: \$5 FOR DRS WITHDRAWAL / \$5 FOR DWAC WITHDRAWAL \$2 FOR DWAC DEPOSIT/ \$1.51 FOR DRS PROFILE</p> <p>WELLS FARGO: \$0 FOR DRS WITHDRAWAL \$75 FOR DWAC DEPOSIT/ \$0 FOR DRS PROFILE</p> <p>*Fees based per transaction</p>
WILL THE CLIENT BE CONTACTED DIRECTLY?	YES. WELLS FARGO WILL MAIL THE HOLDER A DRS STATEMENT SHOWING THE DEPOSIT OF SHARES INTO THEIR REGISTERED ACCOUNT, A W-8BEN FOR NON-US RESIDENTS TO COMPLETE AND AN AUTHORIZATION LETTER ALLOWING THE HOLDER TO ELECT TO HAVE THEIR TAX RELIEF TO BE SENT DIRECTLY TO YOU AS THEIR BROKER. A SECOND MAILING WILL BE SENT INCLUDING A DRS STATEMENT SHOWING THEIR CLOSING BALANCE AFTER THE SHARES ARE REMOVED.
IS THERE A LONG FORM PROCESS IF THE DEADLINES ABOVE ARE MISSED?	NO.
DOES THE RELIEF AT SOURCE PROCESS HAVE A MINIMUM FEE PER BENEFICIAL OWNER?	YES, THERE IS A MINIMUM FEE of \$0.01 PER ADS PER BENEFICIAL OWNER. THIS FEE IS FOR DEPOSITARY HANDLING FEES, LOCAL OUT-OF-POCKET EXPENSES, AND TRANSLATION. THIS FEE WILL BE DEDUCTED PRIOR TO PAYMENT OF FAVOURABLE RATE DIVIDEND.

CONTACT DETAILS FOR APPENDIX ITEMS A AND B

PRIMARY CONTACT (EMAIL ADDRESS)	LEANN MAURICE (LEANN_MAUURICE@GLOBETAX.COM)
DOMESTIC PHONE (U.S.) / FAX (U.S.)	1-800-929-5484 / 1-800-929-9986
INTERNATIONAL PHONE / FAX	1-212-747-9100 / 1-212-747-0029
COMPANY	J.P. MORGAN / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	BRETT LEWIS JENNY LIN

CONTACT DETAILS FOR APPENDIX ITEMS C, D, E, AND F

PRIMARY CONTACT (EMAIL ADDRESS)	WILMA YUAN (WILMA.YUAN@WELLSFARGO.COM)
DOMESTIC PHONE (U.S.) / FAX (U.S.)	1-800-990-1135 / 1-866-729-7694
INTERNATIONAL PHONE / FAX	1-651-306-4351 / 1-866-729-7694
COMPANY	WELLS FARGO SHAREOWNER SERVICES
STREET ADDRESS	1110 CENTRE POINT CURVE, SUITE 101
CITY/STATE/ZIP	MENDOTA HEIGHTS, MN 55120
ADDITIONAL CONTACTS	KENT CHAU (KENT.CHAU@wellsfargo.com)

DATE

J.P. Morgan
c/o Globe Tax Services, Inc.
90 Broad Street - 16th Floor
New York, NY 10004 - 2205
Attn: Depositary Services – Russia

Enclosed please find withholding tax relief at source documents which we have submitted on behalf of our client (s) who wish to receive tax relief at source at the appropriate treaty rate on Russian ADSs. We, **(DTC PARTICIPANT NAME)**, also identified as DTC participant number **(#####)**, hereby state that each beneficial owner cited below held the respective amount of ADSs on the ADS record date of **May 9, 2013** for the security **Mobile TeleSystems OJSC**.

Below is the list of beneficial owners and their holdings, which total **(TOTAL NUMBER OF ADSs CITED BELOW)** ADSs. Proof of Residency and Declaration documents are enclosed for each beneficial owner. The ratio is 1 ADS to 2 Ordinary Shares. The information is as follows:

<u>Name of Beneficial Owner</u>	<u>Country of Residence</u>	<u># ADSs held</u>	<u># ORD Shares</u>	<u>Favourable DTT % rate</u>	<u>TIN/SSN</u>
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- 1.
- 2.
- 3.
4. (please send a disk if there are more than 5 holders)

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.

We ask that J.P. Morgan, as Depositary, validate the number of ADS held and provide such information to Globe Tax Services, Inc. for the above-mentioned beneficial owner(s). Please contact the undersigned at **(SIGNATORY'S TELEPHONE NUMBER)** should you have any questions.

Indemnification

JPMorgan Chase Bank, N.A. is not liable for failure to secure the relief at source and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, N.A., including any interest, additions to tax or penalties thereon. In addition, the Participant will agree to indemnify, defend, hold and save JPMorgan Chase Bank, N.A., the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of JPMorgan Chase Bank, N.A. against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. This is not tax advice. Please consult your tax advisor.

Sincerely,

(Signature of authorized DTC participant signatory)

Name:

Title:

PAYMENT ADDRESS:

APPENDIX B – DECLARATION

THIS DOCUMENT MUST BE PREPARED ON THE BENEFICIAL OWNER'S LETTERHEAD

DATE

In connection with the application for relief at source on dividend income <Beneficial Owner Name> hereby certifies that the securities for which it is entitled to receive cash dividends are beneficially owned by <Beneficial Owner Name> for its own account and not for the benefit of any other person or entity.

<Beneficial Owner Name> agrees to indemnify and hold harmless each of JPMorgan Chase Bank, N.A. and its agents and their respective affiliates, directors, offices, agents and employees for any and all liabilities, losses, claims, costs, damages, penalties, fines, obligations, taxes or expenses of any kind whatsoever (including, without limitation, reasonable attorneys', accountants', consultants' or experts' fees and disbursements) incurred by any of them in connection with or arising out of or related to this application at source or dividend related payments received by or on behalf of <Beneficial Owner Name>.

Please be advised that the dividend corresponding to RUB will be paid net of any fees, expenses and taxes. DTC participants and beneficial holders should consult with their own tax advisors regarding any tax consequences associated with Russian Federation relief at source.

JPMorgan Chase Bank, N.A. and affiliated companies are not liable for any loss, damage, or failure to secure the relief at source and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, N.A. including any interest, additions to tax or penalties thereon.

**(FULL BENEFICIAL NAME AS IT APPEARS ON 6166 OR
CERTIFICATION OF RESIDENCY)**

By:

Name
Position

APPENDIX C – FORM W-9

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

W-9 Form (Rev. October 2007) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give form to the requester. Do not send to the IRS.
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		
Part I Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.		
		Social security number _____ or Employer identification number _____
Part II Certification		
Under penalties of perjury, I certify that:		
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below).		
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.		
Sign Here	Signature of U.S. person ▶ _____ Date ▶ _____	

APPENDIX D – FORM W-8BEN

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

Form W-8BEN (Rev. February 2009) Department of the Treasury Internal Revenue Service	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding ▶ Section references are to the Internal Revenue Code. ▶ See separate instructions. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1021											
<p>Do not use this form for:</p> <ul style="list-style-type: none"> • A U.S. citizen or other U.S. person, including a resident alien individual W-9 • A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI • A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP <p>Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.</p> <ul style="list-style-type: none"> • A person acting as an intermediary W-8IMY <p>Note: See instructions for additional exceptions.</p>													
<p>Part I Identification of Beneficial Owner (See instructions.)</p> <table style="width: 100%;"> <tr> <td style="width: 60%;">1 Name of individual or organization that is the beneficial owner</td> <td style="width: 40%;">2 Country of incorporation or organization</td> </tr> </table> <table style="width: 100%;"> <tr> <td style="width: 33%;">3 Type of beneficial owner:</td> <td style="width: 33%;"> <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation </td> <td style="width: 33%;"></td> </tr> </table> <p>4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.</p> <table style="width: 100%;"> <tr> <td style="width: 70%;">City or town, state or province. Include postal code where appropriate.</td> <td style="width: 30%;">Country (do not abbreviate)</td> </tr> </table> <p>5 Mailing address (if different from above)</p> <table style="width: 100%;"> <tr> <td style="width: 70%;">City or town, state or province. Include postal code where appropriate.</td> <td style="width: 30%;">Country (do not abbreviate)</td> </tr> </table> <table style="width: 100%;"> <tr> <td style="width: 60%;">6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN</td> <td style="width: 40%;">7 Foreign tax identifying number, if any (optional)</td> </tr> </table> <p>8 Reference number(s) (see instructions)</p>			1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization	3 Type of beneficial owner:	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation		City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)	City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)	6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
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<p>Part II Claim of Tax Treaty Benefits (if applicable)</p> <p>9 I certify that (check all that apply):</p> <ul style="list-style-type: none"> a <input type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. b <input type="checkbox"/> If required, the U.S. taxpayer identification number is stated on line 6 (see instructions). c <input type="checkbox"/> The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions). d <input type="checkbox"/> The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions). e <input type="checkbox"/> The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 9833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000. <p>10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income): _____ Explain the reasons the beneficial owner meets the terms of the treaty article: _____</p>													
<p>Part III Notional Principal Contracts</p> <p>11 <input type="checkbox"/> I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.</p>													
<p>Part IV Certification</p> <p>Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:</p> <p>1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.</p> <p>2 The beneficial owner is not a U.S. person.</p> <p>3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and</p> <p>4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</p> <p>Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.</p>													
<p>Sign Here</p> <table style="width: 100%;"> <tr> <td style="width: 60%;">Signature of beneficial owner (or individual authorized to sign for beneficial owner)</td> <td style="width: 20%;">Date (MM-DD-YYYY)</td> <td style="width: 20%;">Capacity in which acting</td> </tr> </table> <p>For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 2-2009)</p> <p style="text-align: center;">Printed on Recycled Paper</p>			Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)	Capacity in which acting								
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APPENDIX E – DELIVERY INSTRUCTION FORM

THIS MUST BE RECEIVED BY WELLS FARGO BEFORE DWAC RETURN OF SHARES

COMPANY LETTERHEAD

***FAX ONLY TO 1/866-729-7689 - PLEASE DO NOT SEND ORIGINALS

DELIVERY INSTRUCTION FORM

Company/Issue Name Mobile Telesystems OJSC

CUSIP Number 607409109

Deposit/Withdrawal _____

Number of ADSs _____

Name/Address of Holder to whom ADSs will be delivered by DTC Participant:

TIN _____

DWAC Participant Number _____ Broker Contact _____

Phone # _____

Authorized Signature

Date

Comments (Wells Fargo Office Use Only)

APPENDIX F – SECONDARY ADDRESS FORM

THIS MUST BE RECEIVED BY WELLS FARGO BY JULY 2, 2013

(Please Note: This is an optional form)

JPMorgan Chase Bank, N.A.
Dividend Processing
Attn: Wilma Yuan
1110 Centre Pointe Curve, Suite 101
Mendota Heights MN 55120

Date: _____

Until this order is revoked or amended in writing, please pay all dividends that may become due on **Mobile Telesystems OJSC (cusip# 607409109)** that is in the name of the following registration:

Name (if joint ownership, list both names)

Please forward dividend payment to the following address:

Address

City

State

Zip Code

The undersigned hereby agrees for ourselves, our successors, assigns, heirs, executors, and administrators, that this order shall not be revocable whether by death of the undersigned or otherwise except upon delivery of written notice to JPMorgan Chase Bank, N.A. The undersigned further agrees to at all times indemnify and hold harmless, JPMorgan Chase Bank, N.A. its successors or assigns from and against any and all losses, claims, liabilities, damages, actions, charges, and expenses sustained or incurred by reasons of its acting hereunder prior to its receipt of any such written notice. Any act by JPMorgan Chase Bank, N.A., its successors or assigns hereunder shall constitute the entire consideration for such agreement.

Signature(s) (All owners must sign)

INDICATIVE LIST OF DOUBLE TAX TREATIES					
Country	Treaty benefits available from	Dividends(%)	Country	Treaty benefits available from	Dividends(%)
Albania/RF	1-Jan-98	10	Lithuania/RF	1-Jan-06	5 or 10
Algeria/RF	1-Jan-09	5 or 15	Luxembourg/RF	1-Jan-98	10 or 15
Argentina	1-Jan-13	10 or 15	Macedonia/RF	1-Jan-01	10
Armenia/RF	1-Jan-99	5 or 10	Malaysia/USSR	1-Jan-89	15
Australia/RF	1-Jan-04	5 or 15	Mali/RF	1-Jan-00	10 or 15
Austria/RF	1-Jan-03	5 or 15	Mexico/RF	1-Jan-09	10
Azerbaijan/RF	1-Jan-99	10	Moldova/RF	1-Jan-98	10
Belarus/RF	1-Jan-98	15	Mongolia/RF	1-Jan-98	10
Belgium/RF	1-Jan-01	10	Montenegro/RF	1-Jan-98	5 or 15
Botswana	1-Jan-10	5 or 10	Morocco/RF	1-Jan-00	5 or 10
Brazil/RF	1-Jan-10	10 or 15	Namibia/RF	1-Jan-01	5 or 10
Bulgaria/RF	1-Jan-96	15	Netherlands/RF	1-Jan-99	5 or 15
Canada/RF	1-Jan-98	10 or 15	New Zealand/RF	1-Jan-04	15
Chile	1-Jan-13	5 or 10	Norway/RF	1-Jan-03	10
China/RF	1-Jan-98	10	Philippines/RF	1-Jan-98	15
Croatia/RF	1-Jan-98	5 or 10	Poland/RF	1-Jan-94	10
Cuba/RF	1-Jan-11	5 or 15	Portugal/RF	1-Jan-03	10 or 15
Cyprus/RF	1-Jan-00	5 or 10	Qatar/RF	1-Jan-01	5
Czech/RF	1-Jan-98	10	Romania/RF	1-Jan-96	15
Denmark/RF	1-Jan-98	10	Saudi Arabia/RF	1-Jan-11	5
Egypt/RF	1-Jan-01	10	Serbia/RF	1-Jan-98	5 or 15
Finland/RF	1-Jan-03	5 or 12	Singapore/RF	1-Jan-09	5 or 10
France/RF	1-Jan-00	5 or 10 or 15	Slovakia/RF	1-Jan-98	10
Germany/RF	1-Jan-97	5 or 15	Slovenia/RF	1-Jan-98	10
Greece/RF	1-Jan-08	5 or 10	South Africa/RF	1-Jan-01	10 or 15
Hungary/RF	1-Jan-98	10	Spain/RF	1-Jan-01	5 or 10 or 15
Iceland/RF	1-Jan-04	5 or 15	Sri Lanka/RF	1-Jan-03	10 or 15
India/RF	1-Jan-99	10	Sweden/RF	1-Jan-96	5 or 15
Indonesia/RF	1-Jan-03	15	Switzerland/RF	1-Jan-98	0 or 5 or 15
Iran/RF	1-Jan-03	5 or 10	Syria/RF	1-Jan-04	15
Ireland/RF	1-Jan-96	10	Tajikistan/RF	1-Jan-04	5 or 10
Israel/RF	1-Jan-01	10	Thailand/RF	1-Jan-09	15
Italy/RF	1-Jan-99	5 or 10	Turkey/RF	1-Jan-00	10
Japan/USSR	1-Jan-87	15	Turkmenistan/RF	1-Jan-00	10
Kazakhstan/RF	1-Jan-98	10	Ukraine/RF	1-Jan-00	5 or 15
Korea, Democratic People's Rep/RF	1-Jan-01	10	United Kingdom/RF	1-Jan-98	10
Korea, Rep./RF	1-Jan-96	5 or 10	USA/RF	1-Jan-94	5 or 10
Kuwait/RF	1-Jan-04	0 or 5	Uzbekistan/RF	1-Jan-96	10
Kyrgyzstan/RF	1-Jan-01	10	Venezuela/RF	1-Jan-10	10 or 15
Latvia	1-Jan-13	5 or 10	Vietnam/RF	1-Jan-97	10 or 15
Lebanon/RF	1-Jan-01	10			

* R/F=Russian Federation

*USSR=Union of Soviet Socialist Republics

In cases of multiple tax rates, the lower rate typically refers to a minimum of 10% (or 25%) of outstanding shares, please contact your tax advisor or GlobeTax for specific details.