

B #:	0950-13
Date:	June 13, 2013
То:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
	*****Revised EDS Cutoff Date****
Subject:	Tax Relief - Country: Kazakhstan Kazmunaigas – 144A CUSIP: 48666V105
	Record Date: 5/31/13 Payable Date: 07/11/13
	EDS Cut-Off Date: 06/14/13 8.00 PM (EST)

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 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.



** REVISED, DEADLINE EXTENDED TO FRIDAY JUNE 14, 2013 **

Holders of Depositary Shares (DSs) of KazMunaigas – 144A may be eligible to receive favorable or reduced withholding tax relief at source. Further details on eligibility, documentation, limitations, fees, charges and deadlines are included below.

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 GDS pay date, all eligible holders will have the opportunity to receive accurate entitlement as outlined in the "Relief At Source Eligibility Matrix". Investors domiciled in tax haven countries listed on the

DIVIDEND EVENT DETAILS				
COUNTRY OF ISSUANCE	KAZAKHSTAN			
ISSUE	KAZMUNAIGAS – 144A			
CUSIP#	48666V105			
DEPOSITARY	BNY MELLON			
GDS RECORD DATE	MAY 31, 2013			
GDS PAY DATE	JULY 11, 2013			
GDS GROSS DIVIDEND RATE ON PAY DATE	ТВА			
ORD GROSS DIVIDEND RATE ON PAY DATE	KZT 1,619.00			
RATIO	1 ORD : 6 GDSs			
WHT RATE	20%			

declaration will receive the dividend net of the maximum withholding tax rate of 20%. BNY Mellon has negotiated a process that allows residents obtaining the 15% withholding rate by providing adequate proof and disclosure of beneficial ownership.

CHARGES & DEADLINES					
FILING METHOD	BATCH / FILING METHOD BATCH / RATE SERVICE CHARGE BENEFICIAL				FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE	PAYMENT ON PAY DATE / EDS	0-15%	\$0.005 PER DS	USD \$ 0.00	JUNE 14, 2013 8:00 P.M.
QUICK REFUND**	POST PAY DATE PAYMENT / CHECK	0-15%	\$0.005 PER DS	USD \$ 25.00	AUGUST 8, 2013 8:00 P.M.

^{**}RECLAIMS RECEIVED POST DEADLINE WILL BE INELIGIBLE FOR TAX RELIEF PROCESS DESCRIBED IN THIS ANNOUNCEMENT.

PARTICIPATING IN RELIEF AT SOURCE IS WHOLLY VOLUNTARY AND DISCRETIONARY; HOWEVER, IT IS THE ONLY WAY TO OBTAIN THE REDUCED WITHHOLDING TAX RATE ON THE PAYABLE DATE.

RELIEF AT SOURCE (EDS) REFUND ELIGIBILITY MATRIX					
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED		
UNFAVORABLE – 20%	0%	RESIDENTS OF TAX HAVEN TERRITORIES	NONE		
FAVORABLE- 15%	5%	ALL HOLDERS EXCEPT RESIDENTS DOMICILED IN TAX HAVEN TERRITORIES, NOT SEEKING A MORE FAVORABLE TAX WITHHOLDING RATE. * Any Investor holding over 250,000 DSs will have to provide Certificate of Residence (same requirement as Favorable – 10% category.	1) WITHHOLDING CERTIFICATION 2) INDIVIDUALS: COPY OF VALID PASSPORT OR 2) LEGAL ENTITIES*: COPY CERTIFICATE OF INCORPORATION (LEGAL REGISTRATION)		
FAVORABLE- 10%	10%	ARMENIA, AZERBAIJAN, BULGARIA, CHINA, CZECH REPUBLIC, INDIA, KYRGYZSTAN, MALAYSIA, MONGOLIA, ROMANIA, RUSSIAN FEDERATION, TURKEY, TURKMENISTAN, UZBEKISTAN	1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE^		
FAVORABLE – 5%	15%	KAZAKH INDIVIDUALS	1) WITHHOLDING CERTIFICATION 2) COPY OF KAZAKH PASSPORT^		
EXEMPT – 0%	20%	KAZAKH LEGAL ENTITIES	 WITHHOLDING CERTIFICATION COPY OF KAZAKH REGISTRATION CERTIFICATE^A COPY OF CORPORATE TAX PAYER CERTIFICATE^A 		
PERCENTAGE OF OWNERSHIP*	5-10%	INVESTORS HOLDNG MORE THAN 10%- 30% OF THE OUTSTANDING SHARES OF THE ISSUING COMPANY.	1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE^		

^{*} PLEASE NOTE THAT A NUMBER OF TAX TREATIES PROVIDE FOR TWO OR MORE WITHHOLDING TAX RATES AVAILABLE DEPENDING ON CERTAIN PERCENTAGE OF HOLDING (10% - 30%) CONDITIONS SPECIFIED IN THE RESPECTIVE TREATIES. IT IS THE RESPONSIBILITY OF THE INVESTOR TO CONSULT WITH THEIR OWN TAX ADVISERS WITH RESPECT TO THE REQUIREMENTS FOR APPLICATION OF FAVOURABLE WITHHOLDING TAX RATE.

[^] PAPERWORK MUST BE NOTARIZED AND APOSTILLED – SEE DESCRIPTION OF VARIOUS DOCUMENTATION BELOW.

	DESCRIPTION OF VARIOUS DOCU	JMENTATION	
DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
WITHHOLDING CERTIFICATION (APPENDIX)	LISTING OF BENEFICIAL OWNERS CERTIFYING POSITION ON RECORD DATE.	ORIGINAL	AUTHORIZED SIGNATORY, CORPORATE SEAL / STAMP.
PASSPORT	INDIVIDUAL INVESTORS ONLY – COPY OF CURRENT PASSPORT SHOWING FULL NAME OF INVESTOR AND COUNTRY OF RESIDENCE	COPY	NONE
CERTIFICATE OF INCORPORATION (LEGAL REGISTRATION)	NON-INDIVIDUAL INVESTORS ONLY – COPY OF CERTIFICATE OF INCORPORATION OR LEGAL REGISTRATION DEMONSTRATING WHERE THE ENTITY IS REGISTERED	COPY	NONE
CERTIFICATE OF RESIDENCY	ISSUED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE, STATING THE NAME OF THE TAX PAYER AND CERTIFYING THE YEAR OF THE DIVIDEND (2013). THIS DOCUMENT MUST BE CONSULARIZED BY THE LOCAL EMBASSY OFFICE OF THE REPUBLIC OF KAZAKHSTAN (IF THE DOCUMENT IS ISSUED BY A CONTRACTING STATE THAT IS A MEMBER OF THE CONVENTION OF 5 OCTOBER 1961 ABOLISHING THE REQUIREMENT OF LEGALISATION FOR FOREIGN PUBLIC DOCUMENTS, THE CONSULARIZATION REQUIRMENT IS WAIVED, BUT THE DOCUMENT MUST BE TRANSLATED INTO RUSSIAN AND KAZAKH LANGUAGES AND NOTARIZED BY A LEGAL KAZAKHSTANI NOTARY.)	ORIGINAL (FOR INVESTORS 1- HOLDING OVER 250,000 DSS 2- CLAIMING THE 10%, 15%, AND 20% REFUND RATE	LOCAL TAX AUTHORITY, KAZAKHSTAN EMBASSY (OR TRANSLATOR AND LEGAL KAZAKH NOTARY)
IRS FORM 6166 (FOR U.S. INVESTORS)	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. CANNOT BE CERTIFIED FOR ANY OTHER COUNTRY. MUST MENTION TAX YEAR 2013.	ORIGINAL (FOR INVESTORS 1- HOLDING OVER 250,000 DSS	LOCAL TAX AUTHORITY, KAZAKHSTAN EMBASSY (OR TRANSLATOR AND LEGAL KAZAKH NOTARY)
REQUEST LETTER (QUICK REFUND ONLY)	THIS IS THE OFFICIAL REQUEST LETTER FOR TAX RELIEF TO THE ISSUER – PLEASE CONTACT GLOBETAX FOR THE TEMPLATE.	ORIGINAL	INVESTOR
CERTIFICATION OF PAYMENT (QUICK REFUND ONLY)	CERTIFICATE OF PAYMENT FROM THE CUSTODIAN INDICATING THE INVESTOR RECEIVED THE DIVIDEND WITH 20% WITHHOLDING ON PAY DATE – PLEASE CONTACT GLOBETAX FOR A TEMPLATE.	ORIGINAL	CUSTODIAN

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 Bank of New York Mellon 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, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines.

QUICK REFUND ELIGIBILITY MATRIX					
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED		
FAVORABLE- 15%	5%	ALL HOLDERS EXCEPT RESIDENTS DOMICILED IN TAX HAVEN TERRITORIES, NOT SEEKING A MORE FAVORABLE TAX WITHHOLDING RATE. * Any Investor holding over 250,000 DSs will have to provide Certificate of Residence (same requirement as Favorable – 10% category.	1) WITHHOLDING CERTIFICATION 2) INDIVIDUALS: NOTARIZED COPY OF VALID PASSPORT OR 2) LEGAL ENTITIES*: NOTARIZED CERTIFICATE OF INCORPORATION (LEGAL		
FAVORABLE- 10%	10%	ARMENIA, AZERBAIJAN, BULGARIA, CHINA, CZECH REPUBLIC, INDIA, KYRGYZSTAN, MALAYSIA, MONGOLIA, ROMANIA, RUSSIAN FEDERATION, TURKEY, TURKMENISTAN, UZBEKISTAN	REGISTRATION) 1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE^ 3) REQUEST LETTER 4) CERTIFICATION OF PAYMENT		
FAVORABLE – 5%	15%	KAZAKH INDIVIDUALS	 WITHHOLDING CERTIFICATION COPY OF KAZAKH PASSPORT^ REQUEST LETTER CERTIFICATION OF PAYMENT 		
EXEMPT – 0%	20%	KAZAKH LEGAL ENTITIES	 WITHHOLDING CERTIFICATION COPY OF KAZAKH REGISTRATION CERTIFICATE^ COPY OF CORPORATE TAX PAYER CERTIFICATE^ REQUEST LETTER CERTIFICATION OF PAYMENT 		
PERCENTAGE OF OWNERSHIP*	5-10%	INVESTORS HOLDNG MORE THAN 10%- 30% OF THE OUTSTANDING SHARES OF THE ISSUING COMPANY.	 WITHHOLDING CERTIFICATION CERTIFICATE OF TAX RESIDENCE^ REQUEST LETTER CERTIFICATION OF PAYMENT 		

^{*} PLEASE NOTE THAT A NUMBER OF TAX TREATIES PROVIDE FOR TWO OR MORE WITHHOLDING TAX RATES AVAILABLE DEPENDING ON CERTAIN PERCENTAGE OF HOLDING (10% - 30%) CONDITIONS SPECIFIED IN THE RESPECTIVE TREATIES. IT IS THE RESPONSIBILITY OF THE INVESTOR TO CONSULT WITH THEIR OWN TAX ADVISERS WITH RESPECT TO THE REQUIREMENTS FOR APPLICATION OF FAVOURABLE WITHHOLDING TAX RATE.

[^] PAPERWORK MUST BE NOTARIZED AND APOSTILLED – SEE DESCRIPTION OF VARIOUS DOCUMENTATION BELOW.

FREQUENTLY ASKED QUESTIONS (FAQs)				
QUESTION	ANSWER			
IS THERE A RELIEF AT SOURCE PROCESS FOR THIS EVENT?	YES, PLEASE ELECT THE APPLICABLE TAX RATE FOR ELIGIBLE POSITIONS VIA EDS.			
WHAT DOCUMENTATION DO I NEED TO SUBMIT TO BNY MELLON TO RECEIVE THE FAVORABLE RATE VIA EDS?	YOU MUST PROVIDE TO THE WITHHOLDING CERTIFICATION ON COMPANY LETTERHEAD ACCOMPANIED BY PROOF OF TAX RELIEF ELIGIBILITY FOR EVERY INVESTOR PER GUIDELINES OUTLINED IN THIS NOTICE. WITHOUT ANY DOCUMENTATION, THE ELECTED POSITION WILL BE REVISED TO THE DEFAULT 20% RATE.			
IS THE RELIEF AT SOURCE PROCESS FREE OF CHARGE?	NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS SERVICE OF \$0.005 PER DEPOSITARY SHARE WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.			
CAN OMNIBUS ACCOUNTS OBTAIN TAX RELIEF?	NO, ALL ACCOUNTS MUST BE DISCLOSED AT THE BENEFICIAL OWNER LEVEL.			
WHO IS THE ULTIMATE BENEFICIAL HOLDER?	IT IS THE TRUE RECIPIENT OF THE INCOME. WHICH IS <u>NOT</u> THE FOLLOWING: AN AGENT, A NOMINEE, A SHELL OR PAPER-BASED COMPANY			
IF THE BENEFICIAL OWNER IS AN EXEMPTED INSTITUTION SPECIFIC IN THE DOUBLE TAX TREATY AGREEMENT (DTTA), ARE THERE DOCUMENTATION REQUIREMENTS?	THE BENEFICIAL OWNER IS TO PROVIDE DOCUMENT THAT PROVES IT IS THE ORGANIZATION NOTED IN THE DTTA.			
WHO DO I SEND THE RELIEF AT SOURCE AND QUICK REFUND TAX RELIEF DOCUMENTATION TO?	ALL ORIGINAL DOCUMENTS ARE DUE TO BNY MELLON / GLOBETAX 90 BROAD STREET, 16 TH FLOOR NEW YORK, NY 10004 USA ATTN: BNY MELLON – KAZAKHSTAN			
WHEN IS THE DEADLINE?	IN ORDER TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS, PAPERWORK MUST BE IN OUR OFFICES IN NEW YORK ON FRIDAY JUNE 14 TH , 2013. IN ORDER TO PARTICIPATE IN THE QUICK REFUND TAX RELIEF PROCESS DESCRIBED IN THE NOTICE, PAPERWORK MUST BE IN OUR OFFICES IN NEW YORK ON THURSDAY AUGUST 8 TH , 2013.			
HOW DO I OBTAIN CONSULARIZATION ON THE CERTIFICATE OF RESIDENCE?	PLEASE CONTACT THE EMBASSY OFFICE OF THE REPUBLIC OF KAZAKHSTAN IN THE COUNTRY OF DOMICILE OF THE BENEFICIAL OWNER FOR SPECIFIC DETAILS. THE TYPICALLY REQUIRE NOTARIZED DOCUMENTS TO BE EXAMINED BY THE EMBASSY OFFICE OF THE REPUBLIC OF KAZAKHSTAN AND THEY WILL ATTACH AN APPROPRIATE SEAL OR STAMP OF AUTHENTICATION FOR A FEE.			

ADDITION	AL FAQs
HOW DO I KNOW IF MY CLIENT QUALIFIES FOR AN EXEMPTION FROM THE CONSULARIZATION REQUIREMENT?	FOR THE FULL LIST OF CONTRACTING STATES OF THE CONVENTION OF 5 OCTOBER 1961 ABOLISHING THE REQUIREMENT OF LEGALISATION FOR FOREIGN PUBLIC DOCUMENTS, PLEASE VISIT: http://www.hcch.net/index_en.php?act=conventions.status&cid=41#nonmem
HOW DO I KNOW IF MY CLIENT QUALIFIES FOR AN EXEMPTION OR REDUCED TAX BASED ON PERCENTAGE OF OWNERSHIP?	THE INVESTOR WILL HAVE TO CONSULT WITH THEIR TAX ADVISOR TO DETERMINE ELIGIBLITY STATUS.
WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	GLOBETAX 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 KAZAKH MARKET; THE CUSTODIANS AND LOCAL ISSUERS WILL NOT ACCEPT CLAIMS FROM ANYONE EXCEPT THE DEPOSITARY (BNY MELLON) IN ORDER TO ENSURE VALIDATION OF THE RECORD DATE POSITIONS CLAIMED.
IS THE QUICK REFUND TAX RELIEF PROCESS FREE OF CHARGE?	NO. THIS QUICK REFUND TAX RELIEF ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.005 PER DEPOSITARY SHARE 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 CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
IS THERE A LONG FORM TAX RECLAIM PROCESS IF THE DEADLINE ABOVE IS MISSED?	LONG FORM PROCESS MAY BE AVAILABLE BUT IT IS NOT FACILITATED BY THE ISSUING COMPANY. KEEP IN MIND THAT APPROVAL IS NOT GUARANTEED. WE ADVISE ALL HOLDERS TO TAKE ADVANTAGE OF THE QUICK REFUND TAX RELIEF PROCESS. PLEASE CONTACT BNY MELLON / GLOBETAX FOR ADDITIONAL DETAILS.

CONTACT DETAILS			
PRIMARY CONTACT	JENNY LIN		
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	JENNY_LIN@GLOBETAX.COM		
COMPANY	BNY MELLON / GLOBETAX		
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR		
CITY/STATE/ZIP	NEW YORK, NY 10004		
ADDITIONAL CONTACTS	BRETT LEWIS		

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 (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.

(DTC PARTICIPANTS LETTER HEAD)

To: GlobeTax as Agent for BNYMellon 90 Broad Street, 16th Floor New York, New York 10004-2205 Phone: 1-800-915-3536 Fax: 1-800-985-3536

Phone: 1-800-915-3536	Fax: 1-800-985-3536				
Re: Withholding Certification	for KazMunaiGas - 144A Cus	ip: 48666V10	5		
I / We the undersigned	(contact name)		-		
authorized representative of	(contact name)		holding DSs at		
·	(DTC Participant name)				
(DTC PTS number)	of KazMunaiGas - 144A Cusip: 4	48666V105,			request
that the cash dividend that paid	to holders as of May 31, 2013 are adjuste	d to the below p	referential rate(s)		
indicated below or as provided or	n the attached shareholders listing.				
Name of Beneficial Owner	Street/City/Postal Code/Country	DSs Held	Tax Rate	Tax ID Number	Date of Birth / Incorporation
	PLEASE SEE ATTACHED (mo	ore than 7 B	eneficial Holo	ders)	
PLEASE ACCOUNT FOR ALL SHARES INCLUDING UNCERTIFIED / INELIGIBLE BENEFICIARIES AT 20% WITHHOLDING RATE. IF THERE ARE MORE THAN 7 BENEFICIAL OWNERS PLEASE CALL JENNY LIN AT THE NUMBER ABOVE FOR A PRE-FORMATTED SPREADSHEET. PLEASE RETURN THE DISK AND THIS COVER LETTER ON LETTERHEAD WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.					
Agreements, Representations and Indemnification 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 \$0.005 per Depositary Share (with a minimum of \$25.00 for the Quick Refund only) for the Relief at Source Tax Relief Process 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 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.					
		x			
TEL:		Authorized Signate	ure of DTC Participan	t Representative	
EMAIL:		Print Name of Sign	natory	=	
		-			

Position of Signatory