



Important Notice
The Depository Trust Company

B #:	622-13
Date:	04/16/2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief - Country: Sweden Husqvarna AB – CUSIP: 448103101 Record Date: 04/19/13 Pay Date: TBD REVISED AS PER GLOBETAX

**THERE WILL BE NO RELIEF-AT-SOURCE PROCESS OFFERED FOR THIS
DIVIDEND EVENT. ONLY QUICK REFUND AND LONG-FORM RECLAIM
PROCESSES WILL BE AVAILABLE.**

Important Legal Information: The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, Timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part On information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained In this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing This communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, Delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any Special, consequential, exemplary, incidental or punitive damages.

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues Contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

Non-Confidential

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Citibank, N.A.
c/o Globe Tax Services, Inc.
90 Broad Street, 16th Floor
New York, NY 10004-2205



HUSQVARNA AB has announced a cash dividend. Citibank N.A. acts as the Depositary for the company's American Depositary Receipt ("ADR") program.

THERE WILL BE NO RELIEF-AT-SOURCE PROCESS OFFERED FOR THIS DIVIDEND EVENT. ONLY QUICK REFUND AND LONG-FORM RECLAIM PROCESSES WILL BE AVAILABLE.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWEDEN
ISSUE	HUSQVARNA AB
CUSIP#	448103101
DEPOSITARY	Citibank N.A.
ADR RECORD DATE	April 19, 2013
ADR PAY DATE	TBA
ADR GROSS DIVIDEND RATE ON PAY DATE	TBD
ORD GROSS DIVIDEND RATE ON PAY DATE	SEK 1.5
RATIO	2 ORD : 1 ADR
STATUTORY WHT RATE	30%

CHARGES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	DOCUMENTATION MUST BE RECEIVED BY (ALL TIMES EST)
RELIEF AT SOURCE FAVORABLE	PAYMENT ON PAY DATE	VIA DTC	N/A	\$0	N/A for this dividend
RELIEF AT SOURCE EXEMPT	PAYMENT ON PAY DATE	VIA DTC	N/A	\$0	N/A for this dividend
QUICK REFUND	POST-EDS PROCESS; ONGOING	CHECK	\$0.010 per ADR	\$25.00	June 07, 2013; 5:00 P.M
LONG-FORM	POST-EDS PROCESS; ONGOING	CHECK	\$0.010 per ADR	\$25.00	December 1, 2018; 5:00 PM

RELIEF-AT-SOURCE (“EDS”) ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE 30%	0%	ALL ENTITIES	N/A for this dividend

QUICK REFUND / LONG-FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE 15%	15%	US RESIDENT ENTITIES	<ol style="list-style-type: none"> 1. COVER LETTER 2. SKV3740 (FOR LONG-FORM CLAIMS ONLY) 3. IRS FORM 6166 (FOR LONG-FORM CLAIMS ONLY) 4. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
EXEMPT U.S. 0%	30%	U.S. PENSION FUNDS (CLAIMED UNFAVORABLE THROUGH EDS)	<ol style="list-style-type: none"> 1. COVER LETTER 2. IRS FORM 6166 3. U.S PENSION ATTESTATION 4. SKV 3740 5. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
EXEMPT NON-U.S. 0%	30%	CANADIAN PENSION	<ol style="list-style-type: none"> 1. COVER LETTER 2. SKV 3740 3. COR 4. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
EXEMPT NON-U.S. 0%	30%	GREECE	<ol style="list-style-type: none"> 1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
EXEMPT NON-U.S. 0%	30%	SWISS PENSION FUNDS	SWISS PENSIONS MAY QUALIFY FOR 30% REFUND. PLEASE CONTACT CITIBANK N.A./GLOBETAX FOR FURTHER DETAILS.
EXEMPT U.S. 0%	15%	U.S. PENSION FUNDS (CLAIMED FAVORABLE THROUGH EDS)	<ol style="list-style-type: none"> 1. COVER LETTER 2. IRS FORM 6166 3. U.S PENSION ATTESTATION 4. SKV 3740 5. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
FAVORABLE 5%	25%	UNITED KINGDOM AND NORTHERN IRELAND	<ol style="list-style-type: none"> 1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)

FAVORABLE 10%	20%	AUSTRIA, BELARUS, BULGARIA, CZECH REPUBLIC, CHILE, CHINA(NOT HONG KONG), INDIA, PORTUGAL,ROMAINIA, SLOVAKIA, TAIWAN, UKRAINE, AND VENEZUELA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
FAVORABLE 15%	15%	ALBANIA, ARGENTINA, AUSTRALIA, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERTZEGOVINA, BOTSWANA, CANADA(NON-PENSION), CROATIA , CYRUS, DENMARK, ESTONIA, FINLAND, FRANCE, GAMBIA, GERMANY, HUNGARY, ICELAND, INDONESIA, IRELAND(REPUBLIC OF), ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA(REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALANDS, NORDIC COUNTRIES, NORWAY, PHILIPPINES, POLAND, RUSSIA, SERBIA, SERBIA, SINGAPORE, SLOVANIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWITZERLAND**, VIETNAM, YUGOSLAVIA AND ZAMBIA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
FAVORABLE 20%	10%	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY AND ZIMBABWE	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
FAVORABLE 22.5%	7.5%	JAMAICA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
FAVORABLE 25%	5%	BRAZIL, KENYA AND TANZANIA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
EXEMPT 0%	30%	INVESTMENT FUNDS ESTABLISHED IN ACCORDANCE WITH UCITS DIRECTIVE (2009/65/EG)	1. COVER LETTER 2. UCIT ATTESTATION (COPY) 3. SKV 3740 (FOR LONG-FORM CLAIMS ONLY) 4. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)
EXEMPT 0%	30%	NON-UCITS INVESTMENT FUNDS	1. COVER LETTER 2. LICENSE TO OPERATE THE FUND (COPY) 3. A FUND PROSPECTUS, OR SIMILAR DOCUMENT 4. MOST RECENT ANNUAL REPORT 5. THE FUND RULES 6. DETAILED DESCRIPTION OF ACTIVITY (PLEASE CONTACT 'CITIBANK N.A FOR FURTHER INFORMATION) 7. SKV 3740 (FOR LONG-FORM CLAIMS ONLY) 8. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)

*EFFECTIVE JANUARY 1, 2013, **0% RATE APPLIES TO DIVIDENDS PAID TO FOREIGN INVESTMENT FUNDS RESIDENT IN AN EEA COUNTRY OR IN A COUNTRY WITH WHICH SWEDEN HAS AN EXCHANGE OF INFORMATION AGREEMENT. THE INVESTMENT FUND MUST BE EQUIVALENT TO A SWEDISH INVESTMENT FUND.**

*SWISS INDIVIDUALS AND COMPANIES QUALIFY FOR 15% REFUND. PLEASE CONTACT CITIBANK N.A FOR FURTHER DETAILS. A 0% RATE APPLIES TO DIVIDENDS PAID TO A COMPANY, OTHER THAN A PARTNERSHIP, WHICH HOLDS DIRECTLY OR INDIRECTLY AT LEAST 10% OF THE CAPITAL OR VOTING POWER OF THE PAYING COMPANY.

DESCRIPTION OF VARIOUS DOCUMENTATION			
DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IRS FORM 6166	Issued by the Internal Revenue Service, stating the name and Taxpayer Identification number of the beneficial owner. The "Tax Year" of the 6166 must refer to the tax year of 2013. For U.S. Pensions the 6166 must certify that the pension plan is qualified under Section 401 (A) and is tax exempt under Section 501 (A).	ORIGINAL	IRS REPRESENTATIVE
CERTIFICATE OF RESIDENCY (CANADIAN PENSIONS)	Issued by the beneficial owner's local Canadian Revenue Office, stating the name, Taxpayer Identification number and the address of the beneficial owner. Additionally, the COR must cite the provisions of the existing agreement within the meaning of the Canada/Sweden tax convention, including Article 10 Paragraph 8 for tax year 2013.	ORIGINAL	CANADA REVENUE AGENCY REPRESENTATIVE
COVER LETTER (APPENDIX A)	Cover letter required for all long-form, quick refund, and U.S. Pension relief-at-source claims	ORIGINAL	DTC PARTICIPANT
CERTIFICATION OF DIVIDEND PAYMENT (APPENDIX B)	Must be submitted for each beneficial owner with each long form claim, on participant letterhead	ORIGINAL	DTC PARTICIPANT
U.S PENSION ATTESTATION (APPENDIX C)	Attestation for U.S. Pensions	ORIGINAL	DTC PARTICIPANT
SKV 3740	Claim for repayment of Swedish tax on dividends form. This form needs to be certified by the beneficial owner's local tax office for non-U.S entities.	ORIGINAL	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
POWER OF ATTORNEY	A document issued by the beneficial owner to the DTC Participant if the Participant is signing the SKV 3740 on behalf of the beneficial owner. This document must be on the beneficial owner's letterhead.	COPY	FINAL BENEFICIAL OWNER

CONTACT DETAILS	
PRIMARY CONTACT	DANIELA NINOV
DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	Swedish_Reclaims@GlobeTax.com
COMPANY	Citibank N.A. / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR ATTN: SWEDISH ADR RECLAIMS
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	APRIL RICHLAND GINA SERODA

ESP

powered by **GLOBETAX**

Citibank, N.A. offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to Citibank N.A. and creates applicable documentation on the Participants behalf including the SKV 3740 tax form. These claims should be submitted through the following website:

<https://www.globetaxesp.com>

Please contact Ms. Daniela Ninov at 1-800-628-4646 or via email at Daniela_Ninov@globetax.com if you have any questions about this process.

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

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
CAN I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	YES, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST BE ACCOMPANIED BY THE TRUST AGREEMENT
ARE FORM 6166S WITH IRS CODE RULING 81-100 ACCEPTED?	YES, WITH A TAX DETERMINATION LETTER
DOES THE BENEFICIARIES NAME ON THE FORM 6166 NEED TO MATCH THE POA?	YES, THE BENEFICIARIES NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	WE ESTIMATE IT TAKES 6 MONTHS FOR LONG FORM CLAIMS TO BE PAID
DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO, THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO Citibank N.A. / GLOBE TAX BY THE DEADLINE INDICATED IN THE "CHARGES & DEADLINES" SECTION?	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG-FORM IF THIS TRANSPIRES.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?	IT IS 5 YEARS FROM ORDINARY PAY DATE. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.
WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE AN EDS ELECTION WITHIN THE SPECIFIED EDS ELECTION WINDOW?	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG-FORM IF THIS TRANSPIRES.
WILL CITIBANK N.A. ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?	CITIBANK N.A. 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.

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

1. The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States who is eligible for the 15% or 0% Swedish withholding tax rate. This is not tax advice. Please consult your tax advisor.
2. The Participant hereby certifies that it will indemnify Citibank, N.A., (and its agents) for any liability it may incur as a result of reliance upon information provided by such Participant in connection with an EDS election, a claim for refund, or a failure to provide information requested by the Swedish Tax Authorities as described in item 5 below. Citibank, N.A shall not be liable for any failure to secure a refund.
3. The Participant shall be liable for any loss due to foreign exchange fluctuations.
4. The Participant agrees to immediately return to Citibank, N.A. any funds erroneously received as a result of an improper EDS election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon.
5. If requested by the Swedish Tax Authorities (directly or indirectly), the Participant agrees to provide Citibank, N.A. with beneficial ownership information regarding the depositary receipts, such as the names, entire addresses, the countries of residence for tax purposes, tax identification numbers or social security numbers, as well as the number of depositary receipts for which the reduced rate of withholding tax is certified, the rate that is applied, **and any other information that may be reasonably requested**. Such information will be provided within 30 days of the Participant being informed of the request. If requested by the Swedish Tax Authorities (directly or indirectly), the Participant also agrees to provide Citibank, N.A. with a Certificate of Fiscal Residency (a Form 6166) within 90 days of the Participant being informed of the request. The Swedish Tax Authority reserves the right to request records for the 5 preceding years. Participants who submit claims on behalf of qualified pension funds that elect the 0% withholding rate need to provide this information to Citibank, N.A. at the time the claim is made.

Warning and Disclaimer:

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank N.A. 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. You should file claims as soon as possible, and at least six months prior to the specified deadline.

APPENDIX A – COVER LETTER

(DTC Participant's Letterhead)

Citibank N.A.
90 Broad Street, 16th Floor
New York, New York 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646
ATTN: Swedish Reclaims

Re: Withholding Certification for HUSQVARNA AB ; CUSIP# 448103101

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who have had excess tax withheld from dividends paid on Swedish ADRs. We, (DTC Participant Name) holding shares at Cede & Co. under DTC# (DTC PTS Number) hereby state that each beneficial owner cited below held the respective amount of shares on the record date of April 19, 2013 for the security **HUSQVARNA AB (the "Issuer") ; CUSIP# 448103101**.

Below is the list of beneficial owners and their holdings, which total **[TOTAL NUMBER OF ADRs CITED BELOW]** ADRs. As required the following documents are attached: Swedish claim form, Certification of payment, Certification of Residency and a Power of Attorney for each beneficial owner. **The ratio for HUSQVARNA AB is 2 ORD : 1 ADR Shares.** The information is as follows:

Name of Beneficiary	Complete Address	Tax ID Number	# ADRs	# ORDS

***PLEASE MAKE SURE THE BENEFICIAL OWNER'S NAME AND ADDRESS ARE THE SAME ON ALL FORMS.**

We ask that Citibank N.A., as Depositary, present these dividend withholding exemption requests on the above beneficial owners' behalf. Please contact the undersigned at <Telephone Number> should you have any questions.

Indemnification

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 withholding taxes, claims, penalties and / or interest to the Swedish Tax Authority ("charge-backs"), including without limitation, any foreign exchange fluctuations associated with such funds. Neither Citibank N.A. nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of Citibank N.A. and the Issuer in processing such claims, we expressly agree that neither Citibank N.A. nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of Citibank N.A. and the Issuer and their respective 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. We further agree that our obligations hereunder shall be free from all defenses.

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

APPENDIX B

*****THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD*****

ALL AMOUNTS MUST BE IN SEK

(Important – DTC Participants must complete a separate Certificate of Payment for each beneficial owner)

CERTIFICATION OF PAYMENT

[DTC Participant Name] hereby certifies that the following beneficial owner (holding the security **HUSQVARNA AB ADRs** (CUSIP **448103101**) was a holder of record on April 19, 2013. The beneficial owner was paid the dividend less the [Withheld %] withholding tax at source and is entitled to the [Refund %] tax refund stipulated under the provisions of the "[Residence Country of Beneficial Owner]" – Sweden Tax Treaty Convention.

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on TBA.

Agent:	[DTC Participant Name] [DTC Participant Number]
Beneficial Owner:	[Beneficial Owner Name] [B/O Address] [B/O City, State, Zip Code] [B/O Country of Residence]
Security:	HUSQVARNA AB
Ordinary Pay Date:	April 19, 2013.
Shares held:	[Number of Ordinary Shares Held]
Dividend Rate:	SEK 1.50 per share
Gross Dividend:	[Gross Dividend]
Amount of Tax Withheld (Withheld %):	[Amount of Tax Withheld]
Refund Amount Due (Reclaim %):	[Amount of Refund]

Certified By

Authorized Signature [Sign Here]

NAME

TITLE

INSTITUTION

Date [Today's Date]

APPENDIX C

THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD

ATTESTATION FOR U.S. PENSIONS

[DATE]

Citibank N.A.
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Swedish Reclaims

We, **[NAME OF DTC PARTICIPANT]**, also known under DTC participant number **[DTC PARTICIPANT NUMBER]**, hereby confirm that each U.S. pension cited below held the respective amount of shares on the record date of **April 19, 2013** for the security **HUSQVARNA AB (the "Issuer")**; **CUSIP# 448103101** and that all U.S. pensions cited below meet the following tax reclaim requirements:
The pension fund/trust is:

1. Organized under the laws of the U.S.
2. Established and maintained in the U.S. primarily to administer or provide pensions or other similar remuneration, including social security payments.
3. Tax-exempt in the U.S. with respect to the activities described in item 2 above.
4. Comprised of participants within the fund of which more than 50 percent are American residents.
5. A resident of the United States, provided that such dividends are not derived from the carrying on of a trade or business by the pension fund or through an associated enterprise.
6. Confirming that the underlying security has been held in the account for at least two months prior to submitting the tax reclaim to Citibank N.A. If the shares are part of a securities lending transaction over record date, the two-month holding period is considered interrupted and as a result disqualifies the pension's eligibility to claim at the exempt rate.

Below is the list of beneficial owners and their respective holdings. As required a Form 6166 and a Power of Attorney are attached for each beneficial owner.

<u>Beneficial Owner Name</u>	<u>Address</u>	<u>Taxpayer I.D. Number</u>	<u># of ADRs held</u>
1)			
2)			
3) etc.			

We authorize the Citibank, N.A. to present this documentation on the behalf of the beneficial owners listed above. Please contact the undersigned at [Signatory's Telephone Number] should you have any questions.

Citibank, N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to fluctuations in foreign currency exchange rates. Any funds erroneously received shall be immediately returned to Citibank, N.A., plus any interest, additions to tax or penalties thereon.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]