



Important Notice
The Depository Trust Company

B #:	24019-26
Date:	March 27, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<p><u>Tax Relief Country:</u> JAPAN</p> <p><u>Depository for Un-sponsored DR Program:</u> BNY</p> <p><u>Securities:</u> See Below</p> <p><u>CUSIPs:</u> 00873N103; 015509102; 83409K108; 059831107; 114813207; 13916V107; 221298102; 23380Y107; 25461D100; 29279T109; 35959H109; 35959W106; 37961P103; 405328105; 40652R107; 434143202; 44962U107; 465717106; 471038109; 471100305; 46636X102; 500275102; 576875207; 585265101; 606793404; 606837102; 606844207; 629050402; 62914L108; 654101203; 65412C108; 654445303; 654566108; 654573104; 65461N104; 65476F104; 654620202; 62913J104; 65479L108; 654802206; 68163W208; 682736103; 68620X104; 76118A205; 80287P100; 82444P106; 82455L200; 82454Y104; 824667109; 83271P102; 86563T104; 86563B202; 869007203; 87184P109; 87401G106; 874018203; 879063204; 890141104; 89153W107; 89240C205; 984541102; 986008100; 206517104; 989415104</p> <p><u>Record Date:</u> 03/31/2026 <u>Payable Date:</u> TBA</p> <p><u>CA Web Instruction Deadline:</u> 04/13/2026 8:00 PM ET</p>

ISSUE	CUSIP#	DR RECORD DATE
AIFUL	00873N103	3/31/2026
ALFRESA HOLDINGS CORPORATION	015509102	3/31/2026
ALSOK CO LTD	83409K108	3/31/2026
BANDAI NAMCO HOLDINGS INC.	059831107	3/31/2026
BROTHER INDUSTRIES	114813207	3/31/2026
CAPCOM	13916V107	3/31/2026
COSMO ENERGY	221298102	3/31/2026
DAI-ICHI LIFE INSURANCE CO	23380Y107	3/31/2026

DISCO	25461D100	3/31/2026
ENEOS HOLDINGS, INC.	29279T109	3/31/2026
FUJIKURA LTD	35959H109	3/31/2026
FUKUOKA FINANCIAL	35959W106	3/31/2026
GLORY	37961P103	3/31/2026
HAKUHODO DY HOLDINGS INC.	405328105	3/31/2026
HAMAMATSU PHOTONICS K.K.	40652R107	3/31/2026
HOCHIKI	434143202	3/31/2026
IHI CORPORATION	44962U107	3/31/2026
ITOCHU CORP	465717106	3/31/2026
JAPAN AIRLINES	471038109	3/31/2026
JAPAN STEEL WORKS	471100305	3/31/2026
JVC KENWOOD	46636X102	3/31/2026
KOITO MANUFACTURING	500275102	3/31/2026
MATSUI SECURITIES CO LTD	576875207	3/31/2026
MEIJI HOLDINGS	585265101	3/31/2026
MINITUBISHI HEAVY INDUSTRIES	606793404	3/31/2026
MITSUI ENGINEERING AND SHIPBUILDING CO., LTD.	606837102	3/31/2026
MITSUI KINZOKU CO	606844207	3/31/2026
NEC CORPORATION	629050402	3/31/2026
NH FOODS	62914L108	3/31/2026
NIFCO	654101203	3/31/2026
NIHON KOHDEN CORP.	65412C108	3/31/2026
NINTENDO	654445303	3/31/2026
NIPPON GAS CO., LTD	654566108	3/31/2026
NIPPON KAYAKU CO., LTD.	654573104	3/31/2026
NIPPON SANSEI HOLDINGS CORPORATION	65461N104	3/31/2026
NISSAN CHEMICAL INDUSTRIES LTD.	65476F104	3/31/2026
NISSUI CORPORATION	654620202	3/31/2026
NITERRA CO., LTD.	62913J104	3/31/2026
NITORI HOLDINGS	65479L108	3/31/2026
NITTO DENKO CORPORATION	654802206	3/31/2026

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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OLYMPUS CORP	68163W208	3/31/2026
ONO PHARMACEUTICAL CO., LTD.	682736103	3/31/2026
ORIENTAL LAND	68620X104	3/31/2026
RESONA HOLDINGS, INC	76118A205	3/31/2026
SANTEN PHARMACEUTICAL	80287P100	3/31/2026
SHIBAURA MACHINE CO., LTD.	82444P106	3/31/2026
SHIMADZU	82455L200	3/31/2026
SHIMIZU CORPORATION	82454Y104	3/31/2026
SHIONOGI & CO., LTD.	824667109	3/31/2026
SMS CO., LTD	83271P102	3/31/2026
SUMITOMO METAL MINING CO., LTD.	86563T104	3/31/2026
SUMITOMO REALTY & DEVELOPMENT	86563B202	3/31/2026
SURUGA BANK	869007203	3/31/2026
SYSMEX	87184P109	3/31/2026
TAIHEIYO CEMENT CORPORATION	87401G106	3/31/2026
TAISEI CORP	874018203	3/31/2026
TEIJIN LTD	879063204	3/31/2026
TOMY COMPANY	890141104	3/31/2026
TOSHIBA TEC	89153W107	3/31/2026
TOYOTA TSUSHO	89240C205	3/31/2026
YAKULT HONSHA CO., LTD.	984541102	3/31/2026
YOKOGAWA ELECTRIC CORP	986008100	3/31/2026
YOKOHAMA FINANCIAL GROUP	206517104	3/31/2026
ZENKOKU HOSHO	989415104	3/31/2026

Participants can use DTC's Corporate Actions Web (CA Web) service to certify all, or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand, and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

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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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Japanese issuers have announced a cash dividend and **The Bank of New York Mellon (“BNY”)** acts as one of the Depositories for the Depository Receipt (“DR”) program.

Participants may use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. By electing, Participants agree to the **Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners** below.

On ADR pay date, all record date holders will have the opportunity to receive their full treaty as outlined in the “Eligibility Matrix”. All uncertified holders will receive this dividend net of the full Japanese statutory withholding tax rate of the **15.315%** with the possibility to reclaim in the long form process.

Japanese dividends with March 2026 Record Dates are outlined in the Dividend Event Matrix below.

NOTE: Please note that the Japanese Tax Office has the legal authority to audit claims filed for a period of seven years so it is the DTC Participant’s responsibility to ensure that your document retention policies for US withholding tax documentation are adequate to support potential audits from the Japanese Tax Office.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	RATIO (DR to ORD)
AIFUL	00873N103	JP3105040004	3/31/2026	2:1
ALFRESA HOLDINGS CORPORATION	015509102	JP3126340003	3/31/2026	1:1
ALSOK CO LTD	83409K108	JP3431900004	3/31/2026	1:2
BANDAI NAMCO HOLDINGS INC.	059831107	JP3778630008	3/31/2026	2:1
BROTHER INDUSTRIES	114813207	JP3830000000	3/31/2026	1:2
CAPCOM	13916V107	JP3218900003	3/31/2026	2:1
COSMO ENERGY	221298102	JP3298000005	3/31/2026	2:1
DAI-ICHI LIFE INSURANCE CO	23380Y107	JP3476480003	3/31/2026	1:2
DISCO	25461D100	JP3548600000	3/31/2026	10:1
ENEOS HOLDINGS, INC.	29279T109	JP3386450005	3/31/2026	1:2
FUJIKURA LTD.	35959H109	JP3811000003	3/31/2026	2:1
FUKUOKA FINANCIAL	35959W106	JP3805010000	3/31/2026	2:1
GLORY	37961P103	JP3274400005	3/31/2026	1:1
HACHIJUNI BANK	404508202	JP3769000005	3/31/2026	1:2
HAKUHODO DY HOLDINGS INC.	405328105	JP3766550002	3/31/2026	1:2
HAMAMATSU PHOTONICS K.K.	40652R107	JP3771800004	3/31/2026	2:1
HOCHIKI	434143202	JP3837400005	3/31/2026	1:10

IHI CORPORATION	44962U107	JP3134800006	3/31/2026	1:1
ITOCHU CORP	465717106	JP3143600009	3/31/2026	1:1
JAPAN AIRLINES	471038109	JP3705200008	3/31/2026	2:1
JAPAN STEEL WORKS	471100305	JP3721400004	3/31/2026	2:1
JVC KENWOOD	46636X102	JP3386410009	3/31/2026	1:4
KOITO MANUFACTURING	500275102	JP3284600008	3/31/2026	1:1
MATSUI SECURITIES CO LTD	576875207	JP3863800003	3/31/2026	1:2
MEIJI HOLDINGS	585265101	JP3918000005	3/31/2026	2:1
MITSUBISHI HEAVY INDUSTRIES	606793404	JP3900000005	3/31/2026	1:1
mitsui engineering and shipbuilding co., LTD.	606837102	JP3891600003	3/31/2026	1:1
mitsui kinzoku co	606844207	JP3888400003	3/31/2026	5:1
NEC CORPORATION	629050402	JP3733000008	3/31/2026	2:1
NH FOODS	62914L108	JP3743000006	3/31/2026	2:1
NIFCO	654101203	JP3756200006	3/31/2026	2:1
NIHON KOHDEN CORP.	65412C108	JP3706800004	3/31/2026	1:1
NINTENDO	654445303	JP3756600007	3/31/2026	4:1
NIPPON GAS CO., LTD	654566108	JP3695600001	3/31/2026	2:1
NIPPON KAYAKU CO., LTD.	654573104	JP3694400007	3/31/2026	1:1
NIPPON SANJO HOLDINGS CORPORATION	65461N104	JP3711600001	3/31/2026	2:1
NISSAN CHEMICAL INDUSTRIES LTD.	65476F104	JP3670800006	3/31/2026	1:1
NISSUI CORPORATION	654620202	JP3718800000	3/31/2026	1:10
NITERRA CO., LTD.	62913J104	JP3738600000	3/31/2026	2:1
NITORI HOLDINGS	65479L108	JP3756100008	3/31/2026	2:1
NITTO DENKO CORPORATION	654802206	JP3684000007	3/31/2026	1:1
OLYMPUS CORP	68163W208	JP3201200007	3/31/2026	1:1
ONO PHARMACEUTICAL CO., LTD.	682736103	JP3197600004	3/31/2026	3:1
ORIENTAL LAND	68620X104	JP3198900007	3/31/2026	1:1
RESONA HOLDINGS, INC	76118A205	JP3500610005	3/31/2026	1:2
SANTEN PHARMACEUTICAL	80287P100	JP3336000009	3/31/2026	1:1
SHIBAURA MACHINE CO., LTD.	82444P106	JP3592600005	3/31/2026	2:1
SHIMADZU	82455L200	JP3357200009	3/31/2026	2:1
SHIMIZU CORPORATION	82454Y104	JP3358800005	3/31/2026	1:4
SHIONOGI & CO.	824667109	JP3347200002	3/31/2026	2:1
SMS CO., LTD	83271P102	JP3162350007	3/31/2026	2:1
SUMITOMO METAL MINING CO., LTD.	86563T104	JP3402600005	3/31/2026	4:1
SUMITOMO REALTY & DEVELOPMENT	86563B202	JP3409000001	3/31/2026	2:1
SURUGA BANK	869007203	JP3411000007	3/31/2026	1:10
SYSMEX	87184P109	JP3351100007	3/31/2026	1:1
TAIHEIYO CEMENT CORPORATION	87401G106	JP3449020001	3/31/2026	4:1
TAISEI CORP	874018203	JP3443600006	3/31/2026	4:1

TEIJIN LTD	879063204	JP3544000007	3/31/2026	1:1
TOMY COMPANY	890141104	JP3630550006	3/31/2026	1:1
TOSHIBA TEC	89153W107	JP3594000006	3/31/2026	2:1
TOYOTA TSUSHO	89240C205	JP3635000007	3/31/2026	2:1
YAKULT HONSHA CO., LTD.	984541102	JP3931600005	3/31/2026	2:1
YOKOGAWA ELECTRIC CORP	986008100	JP3955000009	3/31/2026	1:2
YOKOHAMA FINANCIAL GROUP	206517104	JP3305990008	3/31/2026	1:3
ZENKOKU HOSHO	989415104	JP3429250008	3/31/2026	3:1

NOTE: All dividends listed above have ORD and ADR Pay Dates to be determined.

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	SHARE MINIMUM (DRs)	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE	DTC	N/A	NO FEE	UP TO \$0.01 PER DR	\$0	APRIL 13, 2026 8:00 P.M. EST
LONG FORM	CHECK OR ACH	N/A	UP TO JPY 40,000	UP TO \$0.0125 PER DR	\$125.00	MARCH 31, 2031

*The Fees are that of BNY as First Filer. Deadlines are set by GlobeTax Services, Inc.

Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

This tax relief assistance service is wholly voluntary and discretionary, and outside the terms and conditions of any applicable deposit agreement. BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. undertakes no duty or obligation to provide this service and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief At-Source or Long Form) and any other charges, fees or expenses payable by or due to BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A.'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 acknowledge that fees paid to BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. may be shared with its agents and affiliates. We hereby confirm that we have the applicable Form W-9 or Form W-8 beneficial owner series (W-8BEN, W-BENE, W-8EXP, or W-8ECI) on file and agree to obtain and retain all underlying documentation required to support the tax relief benefits, including without limitation all IRS Forms W-9 and IRS Form W-8 for a period of at least seven years and to provide such documentation to you and/or the Japanese Tax Office upon your or the Japanese Tax Office's request.

We hereby agree in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated 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. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. shall not be liable for the failure to secure any tax relief. We expressly agree that BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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.

By using this tax relief assistance service, you are authorizing and directing the disclosure of your personal information to the tax agent, the custodian, the tax authority and their respective agents. You acknowledge and agree that such disclosure may involve your personal data being sent to a tax agent, custodian, tax authority and their respective agents located in a country outside of that in which you reside. In the event that the General Data Protection Regulation 2016/679 (GDPR) or similar laws apply with regard to this tax relief assistance service, we certify that each of the beneficial owners identified, in providing this information and as indicated by Owner's signature below, expressly consents to the processing and transfer of their personal data outside of their country of residence. BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. will retain personal data in accordance with the GDPR and for further information about our data protection policies and procedures please refer to our Data Protection Policy, which can be found at <https://www.bnymellon.com/emea/en/privacy-policy.html>.

ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESP's [Reference Guide](#).

ESP



BNY offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with the necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS

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
GROUP EMAIL	JAPANESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

AT SOURCE QUESTIONS

What information does the beneficiary need to disclose in order to receive favorable tax treatment?	Name, address, country of residence, and share position. A tax ID number is required only for U.S. residents.
Do shareholders requesting 15.315% withholding need to disclose information?	No, disclosure does not apply. Please refer to relief at-source eligibility matrix for documentation requirements.
Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?	No, brokers must store W-9 and W-8BEN on file in case of an audit.
Does the Japanese law require a certification of residence (Form 6166) to participate in the reclaim process?	No. The law governing the processing of DRS does not require the presence or collection of a certification of residency (Form 6166) though participants may be required to prove the eligibility of the underlying investors. Upon review of the W-9 and W-8BEN forms the Japanese tax office agreed to accept these as proof of eligibility.
Will a certificate of residence (Form 6166) be requested during an audit?	The Japanese ministry of finance reserves the right to request any other documentation it may need to determine the eligibility of the investor. We have been advised that the Japanese tax office may request a certificate of residency in rare circumstances where the information provided is inconsistent and cannot be confirmed through the provision of other documents or explanations.

<p>Who is considered a “large shareholder”?</p>	<p>Individual (non-corporate) investors who hold 3% or more of the number of outstanding shares for dividend income from listed shares, now fall under the "large shareholder" category. These "large shareholders" will no longer be eligible for the preferential tax rates and thus be applied the 20.42% tax rate for dividends paid after September 30, 2011. Participants are required to disclose the name and address of these "large shareholders" to the depository by the deadline stated within this notice. Corporate entities (both Japanese and non-Japanese) who hold 3% or more of the number of outstanding shares for dividend income from listed shares are still entitled to the preferential withholding rates and are eligible to receive the income with a 15.315% withholding rate applied or more if eligible based on the treaty between the investors country of residence and Japan. Dividend income for unlisted shares will continue to be withheld at the 20.42% Japanese national tax rate.</p>
<p>Which select entities resident in United Arab Emirates are eligible to receive a favorable rate?</p>	<ul style="list-style-type: none"> ▪ Central Bank of the UAE ▪ Abu Dhabi Investment Authority ▪ Abu Dhabi Investment Council ▪ International Petroleum Investment Company ▪ Investment Corporation of Dubai ▪ Mubadala Development Company ▪ Eligible pension funds established in the UAE

LONG FORM QUESTIONS

<p>Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?</p>	<p>Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.</p>
<p>Are Form 6166s with IRS code ruling 81-100 accepted?</p>	<p>Yes, with a tax determination letter & pension declaration letter.</p>
<p>Does the beneficiary’s name on the Form 6166 need to match the POA?</p>	<p>Yes, the beneficiary’s name on both documents should be identical.</p>
<p>Does the long form process have a minimum position requirement per beneficial owner?</p>	<p>Yes, please call for more details.</p>
<p>What is the statute of limitations for filing Japanese reclaims?</p>	<p>It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed in good faith.</p>
<p>What if the beneficial owner name and/or address is not consistent with the other documents?</p>	<p>Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.</p>
<p>How often are long form claims filed with the Japanese custodians?</p>	<p>Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th & November 20th of each year.</p>
<p>Will the depository accept claims filed directly to them by beneficial owners?</p>	<p>The depository only accepts claims filed by the DTC participant who was holding 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.</p>
<p>Do pension plans need to disclose any underlying holder information for the long form process?</p>	<p>Yes, effective September 1, 2012 pension plans will need to disclose the total number of participants, the number of treaty eligible participants and the date of fiscal year end.</p>
<p>Is this long form process free of charge?</p>	<p>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 \$0.0125 per depository receipt for standard long form reclaims with a minimum of \$125.00. 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, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank 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, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank may be shared with its agents.</p>

Warning and Disclaimer:

BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising here from. BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank 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 all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Fees, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk, it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.