

B #:	0285-15
Date:	March 19, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief - Country: The Netherlands ST Microelectronics – New York Shares Cusip: 861012102 Record Date: 03/25/15 Payable Date: 03/31/15 EDS Cut-Off Date: 04/14/15 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.



STMicroelectronics has announced a cash dividend. BNY Mellon acts as the Depositary for the company's American Depositary Receipt ("DR") program.

Participants can use DTC's Corporate Actions Web (CA Web) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements, Representations and Indemnification below.

On DR pay date, all holders will receive this dividend net of the full Netherland statutory withholding tax of 15% with the possibility to reclaim as outlined in the "QUICK REFUND / LONG FORM ELIGIBILITY MATRIX".

DIVIDEND EVENT DETAILS				
COUNTRY OF ISSUANCE	NETHERLANDS			
ISSUE	STMICROELECTRONICS			
CUSIP#	861012102			
DEPOSITARY	BNY MELLON			
DEPOSITARY RECEIPT RECORD DATE	MARCH 25, 2015			
DEPOSITARY RECEIPT PAY DATE	MARCH 31, 2015			
DEPOSITARY RECEIPT GROSS DIVIDEND RATE ON PAY DATE	\$0.10			
ORD GROSS DIVIDEND RATE ON PAY DATE	€TBA			
RATIO	1 ORD: 1 DR			
STATUTORY WHT RATE	15%			

	FEES & DEADLINES						
FILING METHOD	ВАТСН	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL HOLDER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)		
QUICK REFUND	PRIMARY LONG FORM BATCH	CA WEB	Up to \$0.0075 per Depositary Receipt ("DR")	\$25	APRIL 14, 2015 (8PM)		
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK	Up to \$0.0075 per Depositary Receipt ("DR")	\$25	OCTOBER 31, 2020 (8PM)		

Agreements, Representations, and Indemnification

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of \$0.0075 per Depositary Receipt for Quick Refund and Long Form and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

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 holders 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 holders.

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.

QUICK REFUND/LONG FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE 15%	0%	Non-Treaty Countries	NONE
FAVORABLE 10% POST PAY DATE	5%	Bahrain, China, Hong Kong, Indonesia, Kuwait, Oman, Portugal, Qatar, Saudi Arabia, Slovak Republic, South Africa, Taiwan, United Arab Emirates, Venezuela	1. ESP SUBMISSION OR COVER LETTER (EXHIBIT A) 2. CERTIFIED IB 92 UNIVERSEEL
FAVORABLE 10% POST PAY DATE	5%	Ghana, Japan, United Kingdom	1. ESP SUBMISSION OR COVER LETTER (EXHIBIT A) 2. CERTIFIED IB 93 UNIVERSEEL
EXEMPT 0% POST PAY DATE	15%	U.S. ARTICLE 36 - CHARITIES under 501(a), 501(c)(3), 509(a)(1), 509(a)(2), 509(a)(3), 17-(b)	ESP SUBMISSION OR COVER LETTER (EXHIBIT A)
EXEMPT 0% POST PAY DATE	15%	U.S. ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a), 501(a)	ESP SUBMISSION OR COVER LETTER (EXHIBIT A)
EXEMPT 0% (FOREIGN TAX EXEMPT) POST PAY DATE	15%	Any entity domiciled in a state in which it is not subject to tax on profits, as long as that state has an Exchange of Tax Information Agreement in place with the Netherlands, & that entity would not be subject to profits tax in the Netherlands if it were based therein.	 ESP SUBMISSION WITH APPROVED E-CODE OR COVER LETTER (EXHIBIT A) DIV 16 FORM CERTIFICATE OF RESIDENCY ARTICLES OF ASSOCIATION

DESCRIPTION OF VARIOUS DOCUMENTATION				
DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT	
IB 92 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL HOLDER, DOMICILED IN NON-REMITTANCE-BASED JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL HOLDER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL HOLDER & MUST BEAR THE STAMP OF LOCAL TAX AUTHORITY	
IB 93 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL HOLDER, DOMICILED IN REMITTANCE-BASED JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL HOLDER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL HOLDER & MUST BEAR THE STAMP OF LOCAL TAX AUTHORITY	
DIV 16	THIS FORM IS USED TO APPLY FOR A REFUND FOR FOREIGN BODIES NOT SUBJECT TO ANY TAX ON PROFITS. (SEE ELIGIBILITY MATRIX)	ORIGINAL	BENEFICIAL HOLDER	
ARTICLES OF ASSOCIATION	A DOCUMENT SPECIFYING THE REGULATIONS FOR THE OPERATIONS OF A LEGAL ENTITY. THE ARTICLES OF ASSOCIATION DEFINE THE ENTITY'S PURPOSE, ORGANIZATIONAL STRUCTURE, AND HOW FINANCIAL RECORDS ARE MAINTAINED.	COPY ACCEPTED	PROVIDED BY BENEFICIAL HOLDER	
COVER LETTER (EXHIBIT A)	A LISTING OF THE BENEFICIAL HOLDER'S DETAILS, TAXPAYER ID NUMBERS, NUMBER OF SHARES, AND ENTITY TYPE (CHARITY OR PENSION). THE COVER LETTER IS PROVIDED TO BNY MELLON BY THE PARTICIPANT, EITHER THROUGH ESP SUBMISSION OR THROUGH TRADITIONAL HARD COPY RECLAIM COVER LETTER.	ORIGINAL	DTC PARTICIPANT	
APPROVED E-CODE	SEVEN (7) DIGIT ELECTRONIC FILING CODE RECEIVED FROM THE DUTCH TAX AUTHORITIES— PROOF SHOWING APPROVAL FROM DUTCH TAX AUTHORITY ("DTA") MUST BE SUBMITTED.	COPY ACCEPTED	DTC PARTICIPANT OR BENEFICIAL HOLDER	

CONTACT DETAILS			
PRIMARY CONTACT	KASEY HARBES		
DOMESTIC PHONE / FAX (U.S.)	1-800-915-3536 / 1-800-985-3536		
INTERNATIONAL PHONE / FAX	1-212-747-9100 / 1-212-747-0029		
EMAIL ADDRESS	DUTCHESP@GLOBETAX.COM		
COMPANY	GLOBETAX AS AGENT FOR BNY MELLON		
STREET ADDRESS	90 BROAD STREET 16TH FLOOR		
CITY/STATE/ZIP	NEW YORK, NY 10004		
ADDITIONAL CONTACTS	STEPHANIE URUGUTIA		

ESP



BNY Mellon offers ESP powered by GlobeTax, a paperless withholding tax reclaim process, for Exempt U.S. Organizations (qualified under Article 36 of the Tax Convention), Exempt U.S. Pension Trusts (qualified under Article 35 of the Tax Convention), Exempt Foreign Entities, and Favorable Foreign Entities, to participants holding DRs.

These claims should be submitted through the following web site. (Requires a one-time registration): https://esp.globetax.com

Please contact Kasey Harbes at 1-800-915-3536 or via email at DutchESP@GLOBETAX.COM if you have any questions about this process.

DISCLAIMER

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 DRs, and their agents and the participants, 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 DRs and their agents and the participants, 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 DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

All Post-Electronic Reclaims filing Long-Form:

U.S. residents and non-U.S. residents who have missed the Quick Refund Process deadlines may file for a "long-form" refund by submitting a claim via either ESP or traditional methods to BNY Mellon / GlobeTax prior to the expiry of the right to claim. Based on their county, that period generally expires five (5) years from the end of the year in which the dividend was paid in the local market. Claims received after the long form deadline will be filed on a best effort basis at the discretion of BNY Mellon / GlobeTax.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained 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 depositary 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.

FREQUENTLY ASKED QUESTIONS (FAQs) **GENERAL QUESTIONS** QUESTION **ANSWER** WILL I RECEIVE A DECLARATION IN LIEU OF NO, ALL DECLARATION IN LIEU OF DIVIDEND NOTES DIVIDEND NOTE ("DLD" or "CERT") FOR MY ARE MAINTAINED BY THE DEPOSITARY, TO BE ARTICLE 35 PENSIONS OR ARTICLE 36 RELEASED ONLY UPON WRITTEN REQUEST BY THE CHARITIES? PARTICIPANT. NO, YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN AM I REQUIRED TO FILE THROUGH ESP? TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD. YES, FOR INSTANCE, THESE ACCOUNT TYPES WILL IS THERE ANY CASE IN WHICH A U.S. RESIDENT **NOT** BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE 401(a), 401(K), 457(b), 403(b), IRA, ROTH IRA, EMPLOYEE PENSION PLAN OR SIMPLE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF RETIREMENT ACCOUNT WOULD NOT QUALIFY DOUBLE TAXATION IN ANY TAXABLE YEAR IF LESS FOR TREATY BENEFITS UNDER ARTICLE 35 OF THAN 70% OF THE TOTAL AMOUNT OF WITHDRAWALS FROM SUCH U.S. TRUST DURING THAT YEAR IS USED THE TREATY BETWEEN THE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TO PROVIDE PENSION, RETIREMENT OR OTHER TAXATION? EMPLOYEE BENEFITS AS MEANT IN ARTICLE 35 OF THE ABOVE MENTIONED TREATY. BNY MELLON ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURITIES WILL BNY MELLON ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL HOLDERS? THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID. TO OBTAIN AN APPROVED E-CODE FOR A FOREIGN EXEMPT BENEFICIAL HOLDER HARD COPY DOCUMENTATION (TYPICALLY DIV 16 APPLICATION HOW CAN I OBTAIN AN APPROVED ELECTRONIC FORM) MUST BE SENT TO THE DUTCH TAX FILING CODE? AUTHORITIES (DTA). THE DOCUMENTATION IS REVIEWED AND THE BENEFICIAL HOLDER IS JUDGED BY THE DTA. NO, THE DTA ISSUES E-CODES TO ALL BENEFICIAL HOLDERS THAT THEY JUDGE. IF YOU WOULD LIKE TO IF I HAVE AN ELECTRONIC FILING CODE, IS THE KNOW IF AN E-CODE IS APPROVED PLEASE CONTACT BENEFICIAL HOLDER APPROVED? GLOBETAX WITH THE BENEFICIAL HOLDER'S NAME AND ADDRESS.

FREQUENTLY ASKED QUESTIONS (FAQs) QUICK REFUND QUESTIONS **QUESTION ANSWER** WE ESTIMATE PAYMENT WITHIN APPROXIMATELY 8 ONCE I SUBMIT A QUICK REFUND CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID? TO 10 WEEKS OF PAY DATE. WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND YES. PROCESS? ARTICLE 35 U.S. PENSION & IRAS. ARTICLE 36 U.S. CHARITABLE ENTITIES, AND FOREIGN EXEMPT ENTITIES WITH APPROVED E-CODES MUST ONLY PROVIDE THE BENEFICIAL HOLDER BREAKDOWN VIA ESP. NON-U.S. ENTITIES WITHOUT AN APPROVED E-DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS CODE MUST PROVIDE A COVER LETTER, THE TAX TO BNY MELLON IN ORDER TO PARTICIPATE IN THE FORM DIV 16, COR, AND THE ARTICLES OF QUICK REFUND PROCESS? ASSOCIATION AS DEFINED IN DESCRIPTION OF VARIOUS DOCUMENTATION. ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL HOLDER BREAKDOWN VIA ESP AND THE CERTIFIED IB92 OR IB93 AS **DEFINED IN DESCRIPTION OF VARIOUS** DOCUMENTATION. ANY CLAIM FOR BENEFICIAL HOLDERS HOLDING DOES THE QUICK REFUND PROCESS HAVE A LESS THAN 5,000 DRS WILL BE AUTOMATICALLY MINIMUM POSITION PER BENEFICIAL HOLDER HELD AND SUBSEQUENTLY FILED VIA THE REQUIREMENT? TRADITIONAL LONG FORM PROCESS. NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. QUICK REFUND APPLICATIONS RECEIVED POST DEADLINE WILL BE REJECTED. FEES WILL BE CHARGED FOR THIS IS THE QUICK REFUND PROCESS FREE OF ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR CHARGE? FOR QUICK REFUND 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 THE QUICK REFUND PROCESS FOR TAX RELIEF YES. THIS IS A DISCRETIONARY, OPTIONAL OFFERED BY BNY MELLON AN OPTIONAL PROCESS? SERVICE.

FREQUENTLY ASKED QUESTIONS (FAQs)

LONG FORM QUESTIONS

QUESTION	ANSWER
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 4-6 MONTHS.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?	ARTICLE 35 U.S. PENSION & IRAS, ARTICLE 36 U.S. CHARITABLE ENTITIES, AND FOREIGN EXEMPT ENTITIES WITH APPROVED E-CODES MUST ONLY PROVIDE THE BENEFICIAL HOLDER BREAKDOWN VIA ESP. NON-U.S. ENTITIES WITHOUT AN APPROVED E-CODE MUST PROVIDE A COVER LETTER, THE TAX FORM DIV 16, COR, AND THE ARTICLES OF ASSOCIATION AS DEFINED IN DESCRIPTION OF VARIOUS DOCUMENTATION. ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL HOLDER BREAKDOWN VIA ESP AND THE CERTIFIED IB92 OR IB93 AS DEFINED IN
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL HOLDER? WHAT WILL THE FEE BE IF A BENEFICIAL HOLDER'S CLAIM IS FOR LESS THAN \$50?	DESCRIPTION OF VARIOUS DOCUMENTATION. NO, ALL CLAIMS WILL BE PROCESSED THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL HOLDER. BNY MELLON WAIVES THE \$25 MINIMUM ON AN EXCEPTIONAL BASIS IN FAVOR OF A SPLIT OF THE RECLAIMED FUNDS (50/50) FOR ANY BENEFICIAL HOLDER RECLAIMING LESS THAN \$50.
IS THE LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00. 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 MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
IS THIS LONG FORM PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

EXHIBIT A — COVER LETTER

(Please place on your Company Letterhead)

Tax Relief Request Form

ISSUE: STMICROELECTRONICS N.V.

CUSIP: 861012102 RECORD DATE: March 25, 2015 PAY DATE: March 31, 2015

Name of Beneficial Holder	Address of Beneficial	Tax Payer I.D.	Type of Account	# of Shares Held	Reclaim %
1)					
2)					
Notes for more than 10 De					1

Note: for more than 10 Beneficial Holders, please provide an excel breakdown of shareholder information

Total	Shares:	

We ask that GlobeTax, file these withholding tax relief requests for the above-mentioned beneficial holder(s). Please contact the undersigned should you have any questions.

Agreements, Representations and Indemnification

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depositary Receipt for Quick Refund or up to \$0.0075 per Depositary Receipt for the Long Form (with a minimum of \$25), 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 acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

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

We certify that to the best of our knowledge each of the beneficial holders identified hereby 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 holders.

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

Sincerely,

Title: Address:

DTC Participant #:

Completed claims should be sent to: The Bank of New York Mellon as Depositary

C/O GlobeTax

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

Attn: Dutch Reclaim Group