

B #:	7946-18
Date:	December 7, 2018
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<p><u>Tax Relief</u> – Country: Switzerland</p> <p>Issue Name – SWISS RE LTD. CUSIP: 870886108</p> <p><u>Record Date: 04/25/2018</u> <u>Payable Date: 06/15/18</u></p> <p><u>CA Web Instruction Deadline: 05/09/2018 8:00 P.M.E.T</u></p>

REVISED FEES

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 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 +1 212-747-9100.

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.

Non-Confidential

DTCC is now offering enhanced access to all important notices via a new, Web-based subscription service. The new notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

SWISS RE LTD has announced a cash dividend. DEUTSCHE BANK TRUST CO. AMERICAS acts as the sole Depository bank for the company’s American Depositary Receipt (“ADR”) program.

Participants can use DTC’s CA Web function over the Participant Terminal System (PTS) or Tax Relief 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 CA Web will permit entitlement amounts to be paid through DTC.

On ADR Pay Date, all U.S. holders will have the opportunity to receive their full treaty benefits as outlined in the “Relief-At-Source (“CA Web”) Eligibility Matrix”. All non-U.S. holders and uncertified holders will receive this dividend net of the full Swiss statutory withholding tax of 35%. Please note that this notice only contains detailed instruction for U.S. holders.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWITZERLAND
ISSUE	SWISS RE LTD
CUSIP#	870886108
UNDERLYING ISIN	CH0126881561
DEPOSITARY	DEUTSCHE BANK TRUST CO. AMERICAS
ADR RECORD DATE	APRIL 25, 2018
ORD PAY DATE	APRIL 26, 2018
ADR PAY DATE	TBA
RATIO (DR to ORD)	4 : 1
ORD RATE	CHF 5.00
STATUTORY WITHHOLDING RATE	35%
	NOT AVAILABLE

PLEASE NOTE THAT CLAIMS MAY POTENTIALLY BE AUDITED. THE SWISS FEDERAL TAX ADMINISTRATION MAY CHOOSE TO ASK FOR FURTHER INFORMATION WITHIN 3 YEARS OF A DIVIDEND EVENT. BY FILING FOR A RECLAIM, YOU AGREE TO COMPLY WITH ANY REQUESTS MADE BY THE TAX AUTHORITY. REQUESTS FOR FURTHER INFORMATION MAY INCLUDE, BUT ARE NOT LIMITED TO: FULL OWNERSHIP DISCLOSURE, TRANSACTION HISTORY INCLUDING BORROWING AND LENDING, AND CASH FLOW ANALYSIS OF ANY HEDGING TRANSACTIONS USING FINANCIAL DERIVATIVES.

***AS OF APRIL 2017, ALL TRANSPARENT ENTITIES, REGARDLESS OF SHARE AMOUNT, MUST DISCLOSE ULTIMATE BENEFICIAL OWNER (I.E. THE RECIPIENT OF THE INCOME) INFORMATION, INCLUDING UNDERLYING HOLDER NAME AND PERCENTAGE OWNERSHIP. FAILURE TO DO SO CAN RESULT IN REJECTION OF CLAIMS BY THE SWISS TAX ADMINISTRATION OR EXTENSIVE AUDITS.**

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	SHARE MINIMUM (ADRs)	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	PAYMENT ON ADR PAY DATE	VIA DTC	NO MINIMUM	NO FEE	UP TO \$0.009375 per ADR	\$0	<u>ESP SUBMISSION</u> MAY 9, 2018, 8:00 PM EST
							<u>RECEIPT OF DOCS AT GTS</u> MAY 10, 2018, 5:00 PM EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	NO MINIMUM	NO FEE	UP TO \$0.0125 per ADR	\$25.00	DECEMBER 1, 2021

LONG-FORM FOR NON-U.S. HOLDERS

This notice does not contain templates or instruction for ADR holders with residence outside the United States.

Please contact DEUTSCHE BANK TRUST CO. AMERICAS /GlobeTax for full instructions with regards to all requirements and the manner in which to file.

For a full listing of long form required tax forms, please go to:

<https://www.estv.admin.ch/estv/en/home/verrechnungssteuer/verrechnungssteuer/dienstleistungen/ausland.html>

ELIGIBILITY MATRIX – RELIEF AT SOURCE & LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
FAVORABLE - 15%	20%	U.S. INDIVIDUALS (INCLUDES INDIVIDUAL IRAs & SEPs)	1. APPENDIX A	1. DTC PARTICIPANT
FAVORABLE - 15%	20%	U.S. CORPORATIONS (DOES NOT INCLUDE S-CORPS, AND PARTNERSHIPS)	IF THE COMPANY HOLDS LESS THAN 80,000 ADRS: 1. APPENDIX B (ESP-GENERATED) IF THE COMPANY HOLDS 80,000 ADRS OR MORE: 1. APPENDIX B (ESP-GENERATED) 2. IRS FORM 6166	1. DTC PARTICIPANT 2. N/A
FAVORABLE - 15%	20%	CHARITIES, FOUNDATIONS, RELIGIOUS AND STATE EXEMPT ENTITIES (ALSO KNOWN AS U.S. "OTHER" ENTITIES)	IF THE CHARITY HOLDS LESS THAN 80,000 ADRS: 1. APPENDIX C (ESP-GENERATED) IF THE CHARITY HOLDS 80,000 ADRS OR MORE: 1. APPENDIX C (ESP-GENERATED) 2. IRS FORM 6166	1. DTC PARTICIPANT 2. N/A
FAVORABLE - 15%	20%	PENSIONS LACKING A FORM 6166 WHILE ALSO HOLDING LESS THAN 80,000 ADRS (PLEASE ELECT THESE SHARES IN THE "OTHER" CATEGORY ON DTCC'S CA WEB)	IF THE PENSION HOLDS LESS THAN 80,000 ADRS: 1. APPENDIX C (ESP-GENERATED) IF THE PENSION HOLDS 80,000 ADRS OR MORE: MUST FILE REQUIRED DOCS AS EXEMPT OR RECEIVE UNFAVORABLE 35% TAX RATE	1. DTC PARTICIPANT
FAVORABLE - 15%	20%	U.S. RICS REGULATED INVESTMENT COMPANIES A mutual fund, real estate investment trust (REIT) or unit investment trust (UIT) that is eligible to pass the taxes on capital gains, dividends or interest earned on fund investments, directly to clients or individual investors. (>95% OF RIC'S OWNERS MUST BE U.S. RESIDENTS IN ORDER TO RECEIVE RECLAIM)	IF THE RIC HOLDS LESS THAN 80,000 ADRS: 1. APPENDIX D (ESP-GENERATED) IF THE ENTITY HOLDS 80,000 ADRS OR MORE: 1. APPENDIX D (ESP-GENERATED) 2. IRS FORM 6166 3. 82R FORM: PERCENTAGE BREAKDOWN OF DIRECT AND INDIRECT HOLDERS WITHIN THE REGULATED INVESTMENT COMPANY	1. DTC PARTICIPANT 2. N/A 3. REPRESENTATIVE FOR THE RIC WITH SIGNING RIGHTS OR POWER OF ATTORNEY

FAVORABLE - 15%	20%	<p align="center">U.S. PARTNERSHIPS, S-CORPS, TRUSTS, LLCs, LLPs & ESTATES</p> <p align="center">(ALSO KNOWN AS U.S. TRANSPARENT ENTITIES)</p>	<p>IF THE TRANSPARENT ENTITY HOLDS LESS THAN 20,000 ADRS:</p> <p>1. APPENDIX E (ESP-GENERATED)</p> <p>IF THE TRANSPARENT ENTITY HOLDS 20,000 ADRS OR MORE:</p> <p>1. APPENDIX E (ESP-GENERATED)</p> <p>2. IRS FORM 6166</p>	<p>1. DTC PARTICIPANT</p> <p>2. N/A</p>
EXEMPT - 0%	35%	<p align="center">U.S. PENSIONS WITH FORM 6166 UNDER IRS SECTIONS: 401(a), 457(b), 403(b), 457(g)</p>	<p>1. APPENDIX F (ESP-GENERATED)</p> <p>2. IRS FORM 6166</p>	<p>1. DTC PARTICIPANT</p> <p>2. N/A</p>
EXEMPT - 0%	35%	<p align="center">U.S. PENSIONS WITH FORM 6166 UNDER IRS SECTION RULING 81-100</p>	<p>1. APPENDIX F (ESP-GENERATED)</p> <p>2. IRS FORM 6166</p> <p>3. 81-100 ATTESTATION</p>	<p>1. DTC PARTICIPANT</p> <p>2. N/A</p> <p>3. REPRESENTATIVE FOR THE PENSION TRUST WITH SIGNING RIGHTS OR POWER OF ATTORNEY</p>

THE U.S LONG FORM PROCEDURE

AS OF PUBLISHING DATE, THE REQUIREMENTS FOR THE U.S. LONG FORM PROCESS AND THE AT SOURCE PROCESS ARE IDENTICAL WITH THE EXCEPTION THAT THERE IS NO CA WEB ELECTION PERIOD, AND REFUNDS WILL BE PAID TO DTC PARTICIPANTS VIA CHECK OR ACH IN THE LONG FORM PROCEDURE.

AS DICTATED BY THE SWISS TAX AUTHORITIES, CLAIMS FOR U.S. RESIDENTS ARE FILED ANNUALLY IN A BATCH PROCESS. THE SCHEDULED BATCH FILING DATES ARE AS FOLLOWS:

POST PAYABLE REFUND U.S. BATCH #1: SEPTEMBER 2018
 POST PAYABLE REFUND U.S. BATCH #2: SEPTEMBER 2017
 POST PAYABLE REFUND U.S. BATCH #3: SEPTEMBER 2020
 POST PAYABLE REFUND U.S. BATCH #4: DECEMBER 2021

DOCUMENTATION MUST BE RECEIVED BY GLOBETAX BY THE FIRST DAY OF THE BATCH MONTH TO BE INCLUDED IN THAT BATCH.

REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS


INVESTOR	DESCRIPTION / CLARIFICATION
U.S. INDIVIDUAL	U.S. citizens or “green card” holders are only considered as resident in the United States if they have a substantial presence, permanent home, or habitual abode in the United States. Additionally, individual retirement accounts (IRAs) and simplified employee pension plans (SEPs) should be included within this Option.
U.S. CORPORATION	Is a corporation (other than a RIC or an S-Corporation) created or organized under the laws of the United States. To be considered eligible, the corporation must qualify under at least one of several “tests” recognized under Article 22 Limitation of Benefits of the 1998 U.S. – Switzerland Tax Convention. Among the most common tests are: <ul style="list-style-type: none"> a) Activity test: the corporation must conduct an active trade or business in the United States. b) Predominant interest test: more than 50% of the owners of the company must be United States residents. c) Stock exchange test: the corporation or the ultimate beneficial owner of a predominant interest in the corporation is primarily and regularly traded on a recognized stock exchange.
CHARITIES AND FOUNDATIONS	An “Other Entity” such as a charitable entity, endowment, foundation, state or religious organization created under the laws of the United States (U.S tax exempt organizations)
U.S. PARTNERSHIPS, S-CORPS, TRUSTS, LLCs, LLPs AND ESTATES	U.S. partnership, S-Corp, estate, LLC, LLP, or trust, created or organized under the laws of the United States, are eligible to the extent that the dividend income is subject to tax, either in the hands of the entities or in the hands of their partners or beneficiaries that are U.S. residents. Therefore, these transparent entities are only entitled to receive the favorable tax treatment on the percentage of ADRs which are owned by U.S. residents. *All transparent entities must disclose the name of the ultimate beneficial owner as well as percentage of ownership. If the ultimate beneficial owner (recipient of the income) is the transparent entity itself (ie. retained income trusts or complex trusts), the name of the entity may be repeated for the underlying holder name.
REGULATED INVESTMENT COMPANIES	A RIC is considered eligible when it is created or organized under the laws of the United States and more than ninety-five percent (95%) of the beneficial owners of the RIC are residents of the U.S. RICs which meet this requirement will receive favorable tax treatment on one hundred percent (100%) of their record date position. Note: RICs which are made up of less than ninety-five percent (95%) of United States residents are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U. S. residents. *RICs with more than 50% indirect shareholders must provide a letter of explanation as stated under letter e) on the 82R form. Letter of explanation must explain the basis for treating indirect shareholders as U.S. residents. Sufficient letters of explanation include: <ol style="list-style-type: none"> 1) a full breakdown of the RIC’s underlying holders, including name, full address, and number of fund units; 2) summary data listing the shares and percentages of RIC shareholders per country of residence; 3) RIC prospectus stating that shares are not sold outside of the US; 4) data on taxation of fund distributions showing distinction between domestic investors vs. non-resident investors
U.S. EXEMPT PENSION	A pension plan or retirement arrangement exempt in the United States of which more than half of the beneficial owners are residents of the United States. Eligible U.S. pension plans or other retirement arrangements generally include U.S. resident tax exempt trusts providing pension or retirement benefits under Internal Revenue Code (IRC) section 401(a) for qualified pension plans, profit sharing plans (including 401(k) arrangements), and stock bonus plans. Additionally, non-qualified plans defined under IRC sections 457 (b) – deferred compensation plans of state and local governments and tax exempt organizations and 403 (b) – tax-sheltered annuities purchased by certain tax exempt organizations or public schools may also generally qualify for exemption.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
APPENDIX A (COVER LETTER)	An aggregated listing of the name, address, and tax identification number of all holders seeking reclaim for shares held with the DTC participant electing the shares under the header of "U.S. Individuals."
APPENDIX B (COVER LETTER)	An aggregated listing of the name, address, and tax identification number of all holders seeking reclaim for shares held with the DTC participant electing the shares under the heading of "U.S. Corps/Corporations." Please note that S-corps and partnerships cannot file as corporations; they must be filed under "transparent entities."
APPENDIX C (COVER LETTER)	An aggregated listing of the name, address, and tax identification number of all U.S. regulated investment companies seeking reclaim for shares held with the DTC participant electing the shares under the heading of "U.S. RICs."
APPENDIX D (COVER LETTER)	An aggregated listing of the name address and tax identification number of all U.S. 501(c)(3) entities seeking reclaim for shares held with the DTC participant electing the shares under the heading of "U.S. Others." Pensions which lack a 6166 and are holding 35,715 ADRs can file as "Other" on the Appendix C as well.
APPENDIX E (COVER LETTER)	An aggregated listing of the name, address, and tax identification number for transparent entities (e.g. Partnerships, S-corps, trusts, LLCs, LLPs and estates). All transparent entities need to provide a full drill down of the underlying holders and the percentage of shares held by each underlying holder within the transparent entity on the Appendix E. Please ensure that the name of the ultimate beneficial owner is provided under the "Beneficial Owner Name" column; this cannot be left blank or listed as "N/A".
APPENDIX F (COVER LETTER)	An aggregated listing of the name, address, and tax identification number for all pensions seeking reclaim as "U.S. Exempt."
FORM 82R	<p>Percentage breakdown of direct and indirect holders within the regulated investment company.</p> <p>If the percentage of indirect holders is more than 50%, a letter of explanation must be provided, explaining the basis for treating indirect shareholders as U.S. residents. This can be done through one of four ways:</p> <ol style="list-style-type: none"> 1) a full breakdown of the RIC's underlying holders, including name, full address, and number of fund units; 2) summary data listing the shares and percentages of RIC shareholders per country of residence; 3) RIC prospectus stating that shares are not sold outside of the US; 4) data on taxation of fund distributions showing distinction between domestic investors vs. non-resident investors
IRS FORM 6166	Issued by the Internal Revenue Service, stating the name and tax payer identification number of the beneficiary. It must be dated within 3 years of the dividend event, and can be an original or a copy.
IRS FORM 6166 FOR: PENSION	Issued by the Internal Revenue Service, stating the name and tax payer identification number of the pension. It must be dated within 3 years of the dividend event, and can be an original or a copy. It must mention 401(a), 457(b), 403(b), 457(g) or 81-100 ruling law of establishment.
81-100 ATTESTATION	Additional Swiss attestation form and underlying pension listing is required for U.S. group trusts with an IRS form 6166 indicating an 81-100 revenue ruling.

ELECTION CATEGORIES ON ESP	
EDS ELECTION CATEGORY	GLOBETAX ESP DROP DOWN MENU CATEGORY
INDIVIDUAL	20% CLAIM (EXCEPT TRANSPARENT ENTITIES AND RICS)
CORPORATIONS	20% CLAIM (EXCEPT TRANSPARENT ENTITIES AND RICS)
OTHERS (CHARITIES, FOUNDATIONS, ETC.)	20% CLAIM (EXCEPT TRANSPARENT ENTITIES AND RICS)
TRANSPARENT ENTITIES	20% CLAIM TRANSPARENT ENTITIES
RICS	20% CLAIM (RICS)
PENSIONS	35% CLAIM (PENSIONS)

CONTACT DETAILS	
PRIMARY CONTACT	QUINN ASLIN
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	QUINN_ASLIN@GLOBETAX.COM
GROUP EMAIL	SWITZERLANDESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	TYLER MAYOLIZ EILEEN CHAN



powered by **GLOBETAX**

DEUTSCHE BANK TRUST CO. AMERICAS 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 DEUTSCHE BANK TRUST CO. AMERICAS and creates applicable documentation on the Participants behalf. Submit the data online through the web site below, print out the document on letterhead, sign, and mail to DEUTSCHE BANK TRUST CO. AMERICAS / GlobeTax.

These claims should be submitted through the following web site. (Requires a one-time registration)

<https://ESP.GlobeTax.com>

Please contact support@globetax.com at 212-747-9100 if you have any questions about this process.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

What information does the beneficiary need to disclose in order to receive favorable tax treatment?	Name, address, country of residence, tax ID number and share position is required.
Is the beneficial owner required to submit a certification of residence (Form 6166) to participate in the reclaim process?	Yes, if they are a pension, a corporation/charity/RIC holding above a certain threshold (ADR equivalent of gross dividend of CHF 100,000 or more) or a transparent entity holding above a certain threshold (ADR equivalent of gross dividend of CHF 25,000 or more). See the Eligibility Matrix for more details.
Can Non-US holders be filed through the Relief at Source process?	No, all Non-US holders must be filed through the Long Form process. Non-US holders must submit documentation that includes tax forms stamped by the tax authority of the beneficiary's country of residence, a certificate of dividend payment and cover letter. For more details, please contact Globetax.
How long does it take for long form claims to be paid?	We estimate it takes up to one year for long form claims to be paid.
What is the statute of limitations for filing Swiss reclaims?	It is 3 years at the end of the year. Claims received after our submission deadline will be filed to the best of our ability. Please see The U.S. Long Form Procedure matrix for more details on when the submission deadlines are.
What if a pension is looking to reclaim the full 35% refund but cannot furnish an IRS Form 6166 during the Relief at Source process?	If the pension is holding an ADR share amount less than the threshold, they may file during the Relief at Source process for a 20% reclaim first. They may then file a secondary claim with a valid 6166 through the Long Form process to recoup the remaining 15% refund. In order to acquire exemption, a 6166 must be provided for the pension stating law of establishment as 401(a), 457(g), 403(b), 457(b) or 81-100. Additional paperwork, such as the 81-100 Attestation, is required for 81-100 group trusts.

BE ADVISED THAT THE SWISS FEDERAL TAX ADMINISTRATION MAY CHOOSE TO ASK FOR FURTHER INFORMATION WITHIN 3 YEARS OF A DIVIDEND EVENT. BY ELECTING SHARES AT A FAVORABLE TREATY RATE OVER DTC'S CA WEB, YOU AGREE TO COMPLY WITH ANY REQUESTS MADE BY THE TAX AUTHORITY. REQUESTS FOR FURTHER INFORMATION MAY INCLUDE, BUT ARE NOT LIMITED TO, FULL OWNERSHIP DISCLOSURE AND A TRANSACTION HISTORY.





WHEN TRANSPARENT ENTITIES SUCH AS PARTNERSHIPS ARE AUDITED THE SWISS FEDERAL TAX ADMINISTRATION MAY REQUIRE SELECTED IRS FORMS 6166 FOR PARTNERS WHO ARE RECEIVING GREATER THAN A SPECIFIED REFUND AMOUNT AS DETERMINED BY THE SWISS FEDERAL TAX ADMINISTRATION ON AN ISSUE BY ISSUE BASIS.

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 DEPOSITARY BANK 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 AND SUBJECT TO DISCRETION AND/OR PRE-EMPTION BY LOCAL MARKET RULES, PRACTICES OR ACTIONS TAKEN BY NON-US 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.

FORMS AND ATTACHMENTS

**Double click on respective icon to view attachment.*

APPENDIX A-F – COVER LETTER <i>**For Non-ESP users ONLY</i>	EXCEL BREAKDOWN <i>**For Non-ESP users ONLY</i>	FORM 82R RIC SHAREHOLDER DISCLOSURE	81-100 ATTESTATION
 Appendices A-F.pdf	 Microsoft Excel Worksheet	 RIC - 82R.pdf	 81-100 Attestation.pdf