



Important Notice
The Depository Trust Company

B #:	7046-17
Date:	February 13, 2018
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Japan KAO CORPORATION CUSIP: 485537302 <u>Record Date: 12/28/2017 Payable Date: TBA</u> <u>CA Web Cut-Off: 01/19/2018 8:00 P.M. ET</u> Revised - Please refer to 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 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.

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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Non-Confidential




KAO CORPORATION has announced a cash dividend and JPMorgan Chase acts as Depository for the 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.

As outlined in the Eligibility Matrix below, all qualifying holders will have the opportunity to receive their full treaty benefits on DR pay date. Holders not certified at the favorable or exempt withholding tax rates through CA Web will receive the dividend net of the full Japanese statutory withholding tax rate of 15.315% with the possibility to reclaim through the standard long form process.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	JAPAN
ISSUE	KAO CORPORATION
CUSIP#	485537302
UNDERLYING ISIN	JP3205800000
DEPOSITARY	J.P. MORGAN CHASE
ADR RECORD DATE	12/28/2017
ORD PAY DATE	TBA
ADR PAY DATE	TBA
RATIO (DR to ORD)	1:1
ORD RATE	TBA
STATUTORY WITHHOLDING RATE	15.315% (5.0% additional local tax for Japanese individual residents only)
	NOT AVAILABLE

NOTE: Appendix A, IRS Form W-9 and IRS Form W-8BEN must be retained by the DTC Participant for production upon request at any time or from time to time. 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.

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	VIA DTC	NO FEE	15% & 15.315% - UP TO \$0.0045 per DR	\$0	January 19, 2018 8:00 P.M. EST
				10% & 12.5% - UP TO \$0.0065 per DR		
				0%, 5% - UP TO \$0.0080 per DR		
LONG FORM	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO JPY 40,000	UP TO \$0.0105 PER ADR	\$25.00	12/28/2022

RELIEF AT SOURCE – ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED
EXEMPT - 0%	20.42%	PENSIONS RESIDENT IN:	CHILE, NETHERLANDS, SWITZERLAND, UNITED KINGDOM, UNITED STATES ZAMBIA WORLD EXEMPTS	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-9 / IRS W-8BEN (TO BE KEPT ON FILE)
FAVORABLE - 5%	15.42%	INDIVIDUALS, CORPS RESIDENT IN:	SLOVENIA	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-9 / IRS W-8BEN (TO BE KEPT ON FILE)
FAVORABLE - 10%	10.42%	INDIVIDUALS, CORPS RESIDENT IN:	AUSTRALIA, BRUNEI, CHINA, FRANCE, HONG KONG, HUNGARY, INDIA, KUWAIT, LATVIA, NETHERLANDS, OMAN, PAKISTAN, POLAND, PORTUGAL, QATAR, ROMANIA, SAUDI ARABIA, SWEDEN, SWITZERLAND, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM, UNITED STATES, VIETNAM	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-9 / IRS W-8BEN (TO BE KEPT ON FILE)
FAVORABLE - 12.5%	7.92%	ALL ENTITIES RESIDENT IN:	BRAZIL	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-8BEN (TO BE KEPT ON FILE)
FAVORABLE - 15%	5.42%	ALL ENTITIES RESIDENT IN:	ARMENIA, AZERBAIJAN, BANGLADESH, BELARUS, BELGIUM, BULGARIA, CANADA, CHILE, CZECH REPUBLIC, DENMARK, EGYPT, FINLAND, GEORGIA, GERMANY, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF, KYRGYZSTAN, LUXEMBOURG, MALAYSIA, MEXICO, MOLDOVA, NEW ZEALAND, NORWAY, PHILIPPINES, RUSSIA, SINGAPORE, SLOVAK REPUBLIC, SOUTH AFRICA, SPAIN, TAJIKISTAN, TURKEY, TURKMENISTAN, UKRAINE, UZBEKISTAN	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-8BEN (TO BE KEPT ON FILE)
15.315%	5.105%	ALL BENEFICIARIES EXCEPT JAPANESE INDIVIDUAL RESIDENTS, LARGE SHAREHOLDERS, TREATY ELIGIBLE PENSIONS & TREATY ELIGIBLE HOLDERS.		NO DOCUMENTATION OR ESP SUBMISSION REQUIRED
20.315%	0.105%	JAPANESE INDIVIDUAL RESIDENTS		<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE)
UNFAVORABLE - 20.42%	0%	LARGE SHAREHOLDERS THAT HOLD 3% OR MORE OF THE OUTSTANDING SHARES EXCLUDING FOREIGN/(JAPANESE) & DOMESTIC CORPORATE LARGE SHAREHOLDERS FOR DIVIDEND INCOME		<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE)

*Note: All documents listed in [BLUE font](#) are generated by GlobeTax's ESP website after submission of beneficial owner data

RELIEF AT SOURCE - INVESTOR TYPES

INVESTOR	RESIDENCY	TYPE	CONDITIONS	AUDIT DOCUMENTATION
INDIVIDUAL	U.S.	Certified person	A complete and valid U.S. address*	Form W-9
	NON-U.S.	Certified person	Resides in a jurisdiction that has a treaty with Japan and does not have a permanent address in Japan	Form W-8BEN
CORPORATION	U.S.	S-Corp/C-Corp	A complete and valid U.S. address*	Form W-9
		LLC	Disregarded entity, disregarded into a US Individual or other body of persons that are entitled to claim treaty benefits and elected to be treated as an S- or C-Corp that has a complete and valid US address	
	NON-U.S.	Certified Corp	Resides in a jurisdiction that has a treaty with Japan and does not have a permanent address in Japan	Form W-8BEN
TRUST	U.S.	Complex	Comprised of U.S. Individuals or other body of persons that are entitled to claim treaty benefits	Form W-9
		Grantor	Grantor is a U.S. Individual or other body of persons that are entitled to claim treaty benefits	
		Simple	Beneficiaries are U.S. or other body of persons that are entitled to claim treaty benefits	
RIC, REIT & REMIC	U.S.	N/A	A complete and valid U.S. address*	Form W-9, prospectus or any legal ancillary document
NON-PROFIT	U.S.	Charity, Foundation	Tax exempt organizations that meet 501(c) requirements	Form W-9 or any legal ancillary document
GOVERNMENT	U.S.	Government, state and any political subdivision or local authority	A complete and valid U.S. address*	Form W-9
PENSION	Please see Treaty Eligible Pensions Exhibit on Page 5			
TRANSPARENT ENTITY	U.S.	Partnership and similar vehicles	If underlying members of fiscally transparent entity are U.S. residents, then all of the interest income would be eligible for the benefits of the convention. Alternatively, the portion attributable to eligible U.S. residents would be eligible to claim treaty benefits	Form W -9

***NOTE:** The definition of a “Valid U.S. Address” is a U.S. address:

- that is not a PO Box
- that is not in a U.S. Territory of Protectorate State
- is supported by the Share of an IRS Form W9 prior to January 1 of the year in which the dividend payment occurred
- the IRS Form W9 has not been revoked by the resident due to change in tax residence
- the DTC Participant has no indication of a secondary residence and/or address in Japan

TREATY ELIGIBLE PENSIONS

COUNTRY OF PENSION FUND	DESCRIPTION	QUALIFYING PLANS
UNITED STATES	<p>APPLIES TO A BENEFICIAL OWNER OF THE DRs THAT:</p> <ol style="list-style-type: none"> 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE U.S. DOUBLE TAXATION TREATY WITH JAPAN 2) IS A QUALIFYING "PENSION FUND" AS DEFINED ON PAGE 11 OF THE TECHNICAL EXPLANATION OF THE NEW TAX TREATY BETWEEN THE U.S. AND JAPAN, PUBLISHED BY THE U.S. DEPARTMENT OF TREASURY 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE U.S. OR JAPAN AS OF THE PRIOR TAXABLE PERIOD 	<ul style="list-style-type: none"> ✓ QUALIFIED PLANS UNDER SECTION 401(A) ✓ INDIVIDUAL RETIREMENT PLANS (INCLUDING THOSE THAT ARE A PART OF A SIMPLIFIED EMPLOYEE PENSION PLAN THAT SATISFIES 408(K)) ✓ INDIVIDUAL RETIREMENT ACCOUNTS, INDIVIDUAL RETIREMENT ANNUITIES, SECTION 408(P) ACCOUNTS ✓ ROTH IRAS UNDER SECTION 408 A ✓ SECTION 457 GOVERNMENTAL PLANS ✓ SECTION 403(A) QUALIFIED ANNUITY PLANS ✓ SECTION 403(B) PLANS ✓ SECTION 401(K) PLANS QUALIFY AS PENSION FUNDS BECAUSE A 401(K) PLAN IS A TYPE OF 401(A) PLAN. ✓ - ANY OTHER FUND IDENTICAL OR SUBSTANTIALLY SIMILAR TO THE FOREGOING SCHEMES THAT ARE ESTABLISHED PURSUANT TO LEGISLATION INTRODUCED AFTER THE DATE OF SIGNATURE OF THE CONVENTION.
UNITED KINGDOM	<p>APPLIES TO A BENEFICIAL OWNER OF THE DRs THAT:</p> <ol style="list-style-type: none"> 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE U.K. DOUBLE TAXATION TREATY WITH JAPAN, 2) IS A QUALIFYING "PENSION FUND" AS DEFINED BY ARTICLE 22, PARAGRAPH 2(E) OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, PUBLISHED BY THE MINISTRY OF FINANCE JAPAN 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE U.K. OR JAPAN AS OF THE PRIOR TAXABLE PERIOD. 	
SWITZERLAND	<p>APPLIES TO A BENEFICIAL OWNER OF THE DRs THAT:</p> <ol style="list-style-type: none"> 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF SWITZERLAND DOUBLE TAXATION TREATY WITH JAPAN, 2) IS A QUALIFYING "PENSION FUND" AS DEFINED BY ARTICLE 22A, PARAGRAPH 2(E) OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND SWITZERLAND, PUBLISHED BY THE MINISTRY OF FINANCE JAPAN 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF SWITZERLAND OR JAPAN AS OF THE PRIOR TAXABLE PERIOD. 	
NETHERLANDS	<p>APPLIES TO A BENEFICIAL OWNER OF THE DRs THAT:</p> <ol style="list-style-type: none"> 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE NETHERLANDS DOUBLE TAXATION TREATY WITH JAPAN, 2) IS A QUALIFYING "PENSION FUND" AS DEFINED BY ARTICLE 21, PARAGRAPH 2(D) OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND THE NETHERLANDS PUBLISHED BY THE MINISTRY OF FINANCE JAPAN 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE NETHERLANDS OR JAPAN AS OF THE PRIOR TAXABLE PERIOD. 	


ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	ENTITY TYPE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
PRE-2014 PAYING ISSUES	PENSIONS	NETHERLANDS, SWITZERLAND, UNITED STATES, UNITED KINGDOM	<ol style="list-style-type: none"> 1. Appendix A (Cover Letter) 2. Summary of Claim 3. Pension Declaration Letter (Pensions Exempt Only) 4. Proof of Payment 5. 6166/ COR 6. Power of Attorney (POA) 7. Limited POA 8. Discrepancy Letter 9. Form 17 (U.K., Swiss, and Dutch residents)
	RETIREMENT ACCOUNTS		
	IRAs		
	GROUP TRUSTS Note: Group Trusts may file at the trust level if all underlying holders are of the same country of residence as the trust itself	NETHERLANDS, SWITZERLAND, UNITED STATES, UNITED KINGDOM	<ol style="list-style-type: none"> 1. Appendix A (Cover Letter) 2. Summary of Claim 3. Pension Declaration Letter (Pensions Exempt Only) 4. Proof of Payment 5. 6166/ COR 6. Power of Attorney (POA) 7. Limited POA 8. Discrepancy Letter 9. Tax Determination Letter 10. List of Underlying Trusts (If known)
POST-2014 PAYING ISSUES	NON-PENSIONS	* ALL ELIGIBLE COUNTRIES ENTITLED TO FAVORABLE RATE. PLEASE SEE RELIEF AT-SOURCE MATRIX*	<ol style="list-style-type: none"> 1. Appendix A (Cover Letter) 2. Summary of Claim 3. Pension Declaration Letter (Pensions Exempt Only) 4. Proof of Payment 5. 6166/ COR 6. Power of Attorney (POA) 7. Limited POA 8. Discrepancy Letter 9. Form 17
	PENSIONS	NETHERLANDS, SWITZERLAND, UNITED STATES, UNITED KINGDOM	

*Note: All documents listed in [BLUE font](#) are generated by GlobeTax's ESP website after submission of beneficial owner data.

DESCRIPTION OF VARIOUS DOCUMENTATION	
DOCUMENT NAME	DESCRIPTION
APPENDIX A (COVER LETTER)	Indemnification and Listing of Beneficial Owners and/or Japanese Individual residents generated by ESP.
IRS FORM W-9	https://www.irs.gov/uac/about-form-w9
IRS FORM W-8BEN	https://www.irs.gov/uac/form-w-8ben-certificate-of-foreign-status-of-beneficial-owner-for-united-states-tax-withholding
IRS FORM 6166	https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency
JAPAN FORM 17	Attachment Form for Limitation of Benefits article. *Additional documents (e.g. Prospectus, PR brochure, explanation letter) may be required to support Form 17 Certifications.
JAPAN FORM 16	List of underlying members or partners of transparent entity
APPENDIX B (POWER OF ATTORNEY)	Signed by Beneficial Owner appointing Depository on Beneficial Owner's letterhead
LIMITED POWER OF ATTORNEY	If the POA is signed by the Broker, trust agreement or notarized limited POA must also be submitted
PROOF OF PAYMENT	Document certifying payment has been credited to the Pensions fund's account.

CONTACT DETAILS	
PRIMARY CONTACT	BRAE CREECH
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


powered by **GLOBETAX**

JPMorgan Chase 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 JPMorgan Chase 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 JPMorgan Chase / 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)

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 only required for U.S. residents.
Do shareholders requesting 15.315% withholding need to disclose information?	No, disclosure only applies to shareholders filing for 10%, 12.5%, 15%, 20.315% & 20.42% withholding rates.
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.
Who is considered a “large shareholder”?	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 depositary 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.

LONG FORM QUESTIONS

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 & pension declaration 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 up to one year for long form claims to be paid
Does the long form process have a minimum position requirement per beneficial owner?	Yes, please call for more details.

What is the statute of limitations for filing Japanese reclaims?	It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed on a best effort basis.
What if the beneficial owner name and/or address is not consistent with the other documents?	Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.
How often are long form claims filed with the Japanese custodians?	Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th & November 20th of each year.
Will JPMorgan Chase accept claims filed directly to them by beneficial owners?	JPMorgan Chase 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.
Do pension plans need to disclose any underlying holder information for the long form process?	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.
Is this 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 \$0.01 per depositary receipt 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 JPMorgan Chase 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 JPMorgan Chase may be shared with its agents.