



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	8733-18
<b>Date:</b>	May 17, 2018
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: NORWAY TGS NOPEC GEOPHYSICAL CO CUSIP: 87243K208 <b><u>Record Date:</u> 05/21/2018 <u>Payable Date:</u> 06/11/2018</b> <b>CA Web Instruction Deadline: 06/14/2018 8:00 P.M. ET</b>

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 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 over the CA Web.

Questions regarding this Important Notice may be directed to Goal Global Recoveries Inc. (212) 248-9130.

**\*\*\*\*\*TIME SENSITIVE PARTICIPANT ACTION REQUIRED\*\*\*\*\***  
**PARTICIPANTS MUST REFER TO THE FOLLOWING PAGE FOR REQUIRED ACTION**  
**TO REGISTER AND SUBMIT TAX FORMS VIA GOAL GLOBAL RECOVERIES INC.**

**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.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The 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](http://www.dtcc.com/subscription_form.php).

Non-Confidential



BNY Mellon, as DR depository gives notice with respect to an upcoming cash dividend payment for **TGS NOPEC GEOPHYSICAL CO**. DR holders of **TGS NOPEC GEOPHYSICAL CO** as at DR Record Date are eligible to receive the dividend payment and may be entitled to a reduced rate of withholding tax as described in the below notice. Qualifying shareholders who reside in a country where a Double Taxation Agreement exists between their country of residence and Norway may apply for a refund by either the Quick Refund, or Long Form Reclaim process.

BNY Mellon has appointed Goal Global Recoveries Inc. (as tax agent) to support holders of the DR by providing assistance in obtaining tax relief services.

Eligible holders have the possibility to receive their entitlements in line with the applicable tax agreement between their country of residence and NORWAY on DR pay date. Non-eligible holders will be paid net of the default Norwegian statutory withholding tax rate of 25% and will have the opportunity to file a claim utilizing the Quick Refund method or the standard Long Form process.

Participants utilizing this service agree to the Agreements, Fees, Representations and Indemnification as stated below.

### DIVIDEND EVENT DETAILS

<b>NAME OF ISSUER</b>	TGS NOPEC GEOPHYSICAL CO
<b>COUNTRY OF ISSUANCE</b>	NORWAY
<b>PROGRAM TYPE</b>	SPONSORED
<b>DEPOSITARY</b>	BNY MELLON
<b>CUSIP</b>	87243K208
<b>RATIO</b>	1 ORD: 1 DR
<b>DR RECORD DATE</b>	21 MAY 2018
<b>DR PAYMENT DATE</b>	11 JUNE 2018
<b>ORD RECORD DATE</b>	18 MAY 2018
<b>ORD PAYMENT DATE</b>	30 MAY 2018
<b>ORD GROSS DIVIDEND RATE</b>	NOK 1.62 (APPROXIMATE)
<b>DR GROSS DIVIDEND RATE</b>	USD 0.202624 (APPROXIMATE)
<b>STATUTORY WITHHOLDING TAX RATE</b>	25%
<b>METHODS OF RECLAIM FILING AVAILABLE</b>	QUICK REFUND LONG FORM RECLAIM

### QUICK REFUND

<b>CA WEB OPENS FOR ELECTIONS</b>	22 MAY 2018 - 6:00 AM (EST)
<b>CA WEB DEADLINE FOR ELECTIONS</b>	14 JUNE 2018 - 8:00 PM (EST)
<b>GOAL ADRoit OPENS FOR ELECTIONS</b>	22 MAY 2018 - 6:00 AM (EST)
<b>GOAL ADRoit DEADLINE FOR ELECTIONS</b>	14 JUNE 2018 - 8:00 PM (EST)

### LONG FORM RECLAIM

<b>GOAL ADRoit OPENS FOR LONG FORM RECLAIM</b>	15 JUNE 2018 - 9:00 AM (EST)
<b>GOAL ADRoit DEADLINE FOR LONG FORM RECLAIM</b>	30 SEPT 2023 – 5:00pm (EST)

### DOCUMENTATION SUBMISSION

<b>QUICK REFUND</b>	14 JUNE 2018 - 8:00 PM (EST)
<b>LONG FORM RECLAIM</b>	30 SEPT 2023 – 5:00 PM (EST)

## FEE AND PAYMENT METHOD

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER
QUICK REFUND	DTC	NOK 130	UP TO \$0.0075 PER DR	\$0.00
LONG FORM RECLAIM	ACH	NOK 350	UP TO \$0.0075 PER DR	\$25.00

### Agreements, Fees, Representations and Indemnification of Participants and Beneficial Owners

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. BNY Mellon 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 Mellon of up to \$0.0075 for Quick Refund, and Long form (with a minimum of \$25.00) 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, and potential audits 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. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge 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.

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 tax relief. 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, judgement, 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.

## ELIGIBILITY MATRIX – QUICK REFUND

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	REQUIRED DOCUMENTATION
FAVORABLE –15%	10%	<p>INDIVIDUALS, CORPORATIONS, GRANTOR TRUSTS AND ULTIMATE BENEFICIAL OWNER ENTITIES</p> <p>DOMICILED IN THE FOLLOWING COUNTRIES:</p> <p>ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, AZERBAIJAN REPUBLIC, BANGLADESH, BARBADOS, BELGIUM, BOSNIA &amp; HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, COTE D’IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, JAMAICA, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAWI, MALTA, MEXICO, MONTENEGRO, MOROCCO, NEPAL, NETHERLAND ANTILLES, NETHERLANDS, NEW ZEALAND, PAKISTAN, POLAND, PORTUGAL, QATAR, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES OF AMERICA, VIETNAM, ZAMBIA</p>	<p>ADJUSTMENT LETTER* <i>(Quick Refund)</i></p>
UNFAVORABLE –25%	0%	<p>ALL OTHER SHAREHOLDERS NOT DOMICILED IN A JURISDICTION LISTED AS HAVING A DOUBLE TAXATION TREATY WITH NORWAY.</p> <p>CHARITIES, PENSION FUNDS, RIC’S, TAX EXEMPT TRUST FUNDS DOMICILED IN THE USA AND SIMILAR ENTITIES MUST ELECT AT THE UNFAVORABLE RATE AS THEY <b>DO NOT</b> MEET ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND</p>	NONE

\* Generated by the Goal ADRoit system

## ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	REQUIRED DOCUMENTATION
EXEMPT – 0% (EEA COMPANIES)	25%	NORWEGIAN PUBLIC LIMITED COMPANIES AND OTHER COMPANIES OF THE SAME STANDING WHO ARE THE REAL BENEFICIAL OWNER. THE TAX EXEMPTION MODEL ALSO APPLIES TO FOREIGN COMPANIES ETC, OF THE SAME STANDING AS NORWEGIAN COMPANIES AS MENTIONED IN THE PROVISION, DOMICILED IN AN EEA COUNTRY.	<ol style="list-style-type: none"> <li>1. COVER LETTER*</li> <li>2. NORWEGIAN TAX RECLAIM LETTER*</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT*</li> <li>4. IRS FORM 6166/ CERTIFICATE OF RESIDENCE</li> <li>5. POWER OF ATTORNEY*</li> <li>6. NON- INDIVIDUAL QUESTIONNAIRE*</li> <li>7. PLAN DOCUMENTS</li> <li>8. ATTESTATION*</li> <li>9. RECLAIM DETAIL SPREADSHEET*</li> <li>10. ADDITIONAL AUTHORIZATION*</li> </ol>
FAVORABLE – 15%	10%	ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, AZERBAIJAN REPUBLIC, BANGLADESH, BARBADOS, BELGIUM, BOSNIA & HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, COTE D’IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, JAMAICA, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAWI, MALTA, MEXICO, MONTENEGRO, MOROCCO, NEPAL, NETHERLAND ANTILLES, NETHERLANDS, NEW ZEALAND, PAKISTAN, POLAND, PORTUGAL, QATAR, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> <li>1. COVER LETTER*</li> <li>2. NORWEGIAN TAX RECLAIM LETTER*</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT*</li> <li>4. IRS FORM 6166/ CERTIFICATE OF RESIDENCE</li> <li>5. POWER OF ATTORNEY*</li> <li>6. NON- INDIVIDUAL QUESTIONNAIRE*</li> <li>7. PLAN DOCUMENTS</li> <li>8. ATTESTATION*</li> <li>9. RECLAIM DETAIL SPREADSHEET*</li> <li>10. ADDITIONAL AUTHORIZATION*</li> </ol>

\* Generated by the Goal ADRoit system

The Norwegian Tax Administration (NTA) has changed their view on the status of **U.S. tax-exempt entities such as pensions, charities, 81-100 ruling group trusts, and RICs**. The NTA no longer recognizes these entities as “residents” under the U.S. – Norway Double Taxation Agreement. As a result, the Administration is rejecting any withholding tax reclaims filed for U.S. tax-exempt entities. Some investors disagree with the NTA’s interpretation and wish to continue submitting tax reclaims. We will support these investors and continue to file tax reclaims for the impacted entities. However, all Depositary Service Charges and custodial fees (if applicable) must be paid upfront and are not contingent upon any particular outcome.

## TAX DOCUMENTATION REQUIREMENTS

DOCUMENTATION	PURPOSE OF DOCUMENT	SIGNATURE	GENERATION	INVESTOR TYPES
<b>ADJUSTMENT LETTER</b> COPY (QUICK REFUND)	THIS DOCUMENT LISTS THE ORIGINAL CA WEB ELECTION AND THE POST CA WEB ADJUSTMENT FIGURES	DTC PARTICIPANT	ADROIT	ALL
<b>COVER LETTER</b> COPY (LONG FORM RECLAIM)	THIS DOCUMENT NOTIFIES THE DEPOSITARY OF THE RELEVANT DETAILS OF THE CLAIM (REQUIRED FOR AUDIT PURPOSES)	DTC PARTICIPANT	ADROIT	ALL
<b>POWER OF ATTORNEY</b> ORIGINAL (LONG FORM RECLAIM)	POWER OF ATTORNEY FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT	BENEFICIAL OWNER	ADROIT	ALL
	POWER OF ATTORNEY FROM THE DTC PARTICIPANT TO BNY MELLON/ GOAL GLOBAL RECOVERIES INC	DTC PARTICIPANT	ADROIT	
<b>IRS FORM 6166</b> ORIGINAL (LONG FORM RECLAIM)	THIS DOCUMENT IS THE INTERNAL REVENUE SERVICE (IRS) CONFIRMATION OF THE U.S. BENEFICIAL OWNER'S COUNTRY OF RESIDENCE, TAX IDENTIFICATION NUMBER. THE 6166 FORM MUST BE SPECIFIC TO NORWAY	INTERNAL REVENUE SERVICE (IRS) REPRESENTATIVE	INTERNAL REVENUE SERVICE (IRS)	U.S. RESIDENTS
<b>CERTIFICATE OF RESIDENCE</b> ORIGINAL (LONG FORM RECLAIM)	THIS DOCUMENT CONFIRMING RESIDENCY OF THE BENEFICIAL OWNER DOMICILED WITHIN A TREATY COUNTRY. THIS MUST BE SIGNED AND BEAR THE STAMP OR SEAL OF THE LOCAL TAX AUTHORITY	BENEFICIAL OWNER'S LOCAL TAX AUTHORITY	BENEFICIAL OWNER'S LOCAL TAX AUTHORITY.	NON- U.S. RESIDENTS
<b>NORWEGIAN TAX RECLAIM LETTER</b> ORIGINAL (LONG FORM RECLAIM)	LETTER TRANSFERRING INDIVIDUAL CLAIM TO BNY MELLON	DTC PARTICIPANT	ADROIT	ALL
<b>CERTIFICATE OF DIVIDEND PAYMENT</b> ORIGINAL (LONG FORM RECLAIM)	THIS DOCUMENT CERTIFIES THE DIVIDEND WAS PAID TO THE BENEFICIAL OWNER LESS WITHHOLDING TAX	DTC PARTICIPANT	ADROIT	ALL
<b>ATTESTATION</b> ORIGINAL (LONG FORM RECLAIM)	THIS DOCUMENT ACTS AS THE BENEFICIAL OWNER CONFIRMATION THAT AUTHORIZES A RECLAIM FOR EACH SPECIFIC DIVIDEND	BENEFICIAL OWNER	ADROIT	ALL
<b>DECLARATION OF BENEFICIAL OWNER</b> ORIGINAL (LONG FORM RECLAIM)	THIS DOCUMENT IS IN THE FORM OF A SPREADSHEET THAT SHOULD LIST FULL DETAILS OF THE SPECIFIC RECLAIM	BENEFICIAL OWNER	ADROIT	ALL
<b>NON –INDIVIDUAL QUESTIONNAIRE</b> ORIGINAL (LONG FORM RECLAIM)	THIS DOCUMENT CONFIRMS THE STRUCTURE AND PURPOSE OF THE NON-INDIVIDUAL AND THEIR ENTITLEMENT TO THE DIVIDEND.	BENEFICIAL OWNER	ADROIT	NON-INDIVIDUALS
<b>PLAN DOCUMENTS</b> COPY (LONG FORM RECLAIM)	ANY DOCUMENT WHICH WOULD AID IN THE DEFINING OF THE LEGAL NATURE OF THE BENEFICIAL OWNER IN THEIR COUNTRY OF DOMICILE	BENEFICIAL OWNER	BENEFICIAL OWNER	ALL
<b>AUTHORIZATION LETTER</b> ORIGINAL (LONG FORM RECLAIM)	ADDITIONAL SIGNING AUTHORIZATION GIVEN DIRECTLY FROM THE ULTIMATE BENEFICIAL OWNER	BENEFICIAL OWNER	ADROIT	ALL

## FREQUENTLY ASKED QUESTIONS (FAQs)

Who can file claims via ADRoit?	BNY Mellon only accepts claims filed by the DTCC participant who were holding the securities through DTCC and only to the extent that DTCC 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 DTCC participant of record. All claims not received directly from the DTCC participant will be returned to the beneficial owner.
What is the Statute of Limitations period for filing a Norwegian reclaim?	The Statute of Limitations for filing Norwegian reclaims is currently 5 years from the end of the year of the dividend payment. In order to facilitate claims that are requested in the final year prior to the expiration date Goal have set a deadline of 3 months preceding the Statute date. Any reclaims that are requested after the date set by Goal will be submitted to the Tax Authority on a best efforts basis only.
What is the indicative timeframe for tax reclaim proceeds to be refunded by the Norwegian Tax Authorities?	The indicative timeframe for tax reclaim proceeds to be refunded by the Norwegian Tax Authority utilising the Long Form Reclaim method is approximately 18 -24 months from submission
Does the name on all documents have to be exactly the same?	The Beneficial Owner/DTC Participant name must remain constant across all documents and where applicable must match to the name stated on the Certificate of Tax Residence (COTR)/IRS 6166 form.
Are there any additional requirements if the 6166 form contains the IRS Code ruling 81-100?	Where a form 6166 is provided containing the IRS Code ruling 81-100 a Determination Letter will also be required.
Where should the physical documentation be sent?	All <b>original</b> documentation should be sent to the New York office of Goal Global Recoveries Inc. at 5 Hanover Square, Suite 2300, New York NY 10004, U.S.A. The documentation must be received by the deadline dates as specified at the beginning of this notice. For the avoidance of documentation being lost in transit we strongly recommend that the documents are sent via a secure method such as FedEx, UPS, DHL (for example) and that the tracking number of the package is recorded.
Are there any entity types that do not qualify for a reduction in withholding tax?	<p>(i) Pension Funds and Charities that are domiciled in the USA do not qualify for a reduction in withholding tax as the Norwegian Tax Authority consider them to be organised as tax exempt Trusts. As such they are not recognized as resident in the USA within the meaning of the double taxation treaty between Norway and USA, as defined in article 3(1) (b) (ii).</p> <p>(ii) Under article 8 of the double taxation treaty between Norway and the United States US Regulated Investment Companies (RIC) are not eligible for reduced withholding tax.</p>

## INVENTORY OF APPENDICES

APPENDIX A	ADJUSTMENT LETTER
APPENDIX B	COVER LETTER
APPENDIX C	NORWEGIAN TAX RECLAIM LETTER
APPENDIX D	CERTIFICATE OF DIVIDEND PAYMENT
APPENDIX E	POWER OF ATTORNEY
APPENDIX F	NON -INDIVIDUAL QUESTIONNAIRE
APPENDIX G	ATTESTATION
APPENDIX H	DECLARATION OF BENEFICIAL OWNER
APPENDIX I	ADDITIONAL AUTHORIZATION LETTER

**ADRoit by Goal Global Recoveries Inc.**



BNY Mellon offers the ADRoit system as a secure platform for the submission of the beneficial owner data and the creation of the requisite documentation.

The system will automatically generate the necessary documentation which the participant can easily access, complete, sign and submit to BNY Mellon/Goal Global Recoveries Inc.

*A one-time registration process is required in order to use ADRoit. For registration purposes **only** please contact [adroitregistration@goalgroup.com](mailto:adroitregistration@goalgroup.com). For all other ADR related enquiries please contact [adroit@goalgroup.com](mailto:adroit@goalgroup.com) or call Goal Global Recoveries Inc. on +1 (212) 248- 9130*

**CONTACT DETAILS**

<b>PRIMARY CONTACT</b>	ESTEBANIA CONCEPCION
<b>SECONDARY CONTACT</b>	NICHOLAS SCHMIDT
<b>CONTACT TELEPHONE NUMBER</b>	+1 (212) 248- 9130
<b>E-MAIL ADDRESS</b>	ADROIT@GOALGROUP.COM
<b>COMPANY NAME</b>	GOAL GLOBAL RECOVERIES INC.
<b>STREET ADDRESS</b>	5 HANOVER SQUARE, SUITE 2300
<b>CITY, STATE, ZIP CODE</b>	NEW YORK, NY 10004



**BNY Mellon Warning and Disclaimer:**

BNY Mellon 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 Mellon and its agents for any all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. 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 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 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. 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.

**Goal Global Recoveries Inc. Disclaimer:**

All information contained in this Important Notice, including, but not limited to tax information, has been compiled in good faith from multiple third-party sources. While all reasonable care has been taken in the compilation and publication of the contents of this Important Notice, the information is subject to change.

Local market conditions and possible advanced deadlines imposed by local agents may cause actual deadlines to frequently vary from statutory deadlines. Therefore, to minimize risk, it is strongly advised that DTC Participants file their claims as soon as possible because the depository agents and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the circumstance where local market rules, whether imposed by a local agent or a Tax Authority, cause any conflict with the information provided in the Important Notice (prior to or after publication), the local market rules shall prevail.

The information contained herein is for informational purposes only and is not intended to be a substitute for obtaining tax, accounting, or financial advice from an appropriate professional advisor.