



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	8640-18
<b>Date:</b>	June 15, 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: ITALY SNAM S P A                      CUSIP: 78460A106 <b><u>Record Date:</u> 06/19/2018    <u>Payable Date:</u> TBD</b> <b><u>CA Web Instruction Deadline:</u> 07/10/2018 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 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





**SNAM S P A** has announced a cash dividend and BNY Mellon acts as one of the Depositories 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. By electing, Participants agree to the Agreements, Fees, Representations and Indemnification below.

On Depositary Receipt Pay Date, all holders will receive this dividend net of the full Italian statutory withholding tax rate of 26% with the possibility to reclaim through the Quick Refund or Long Form process.

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DIVIDEND EVENT DETAILS	
<b>COUNTRY OF ISSUANCE</b>	ITALY
<b>ISSUE</b>	SNAM S P A
<b>CUSIP#</b>	78460A106
<b>UNDERLYING ISIN</b>	IT0003153415
<b>DEPOSITARY</b>	MULTIPLE
<b>DR RECORD DATE</b>	JUNE 19, 2018
<b>ORD PAY DATE</b>	JUNE 20, 2018
<b>DR PAY DATE</b>	TBD
<b>RATIO (DR to ORD)</b>	1:2
<b>ORD RATE</b>	EUR 0.129300
<b>STATUTORY WITHHOLDING RATE</b>	26%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

### PLEASE NOTE:

- CLAIMS WILL BE LODGED TO THE EXTENT OF AVAILABLE POSITION AND ADDITIONAL DOCUMENTATION MAY BE REQUIRED**
- TAX RELIEF AND CUSTODIAL FEES WILL BE REQUIRED UPFRONT ON ANY ITALIAN LONG FORM CLAIMS FILED WHERE BNY MELLON, DEUTSCHE BANK TRUST COMPANY AMERICAS AND/OR CITIBANK, N.A. ACT AS DEPOSITARY BANK. UPON RECEIPT OF THE TAX RELIEF AND CUSTODIAL FEES BY GLOBETAX AS AGENT FOR BOTH DEPOSITARY BANKS, THE CLAIMS WILL BE LODGED WITH THE LOCAL MARKET AGENT.**

## \*FEES & DEADLINES\*

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
QUICK REFUND – FIRST BATCH	DTC	UP TO \$15.00	UP TO \$0.0075 PER DR	\$25.00	ESP: JULY 10, 2018 5:00 P.M. EDT  C.A. WEB: JULY 10, 2018 8:00 P.M. EDT
QUICK REFUND – SECOND BATCH	CHECK OR ACH	UP TO \$15.00	UP TO \$0.0075 PER DR	\$25.00	AUGUST 8, 2018 5:00 P.M. EDT
QUICK REFUND – THIRD BATCH	CHECK OR ACH	UP TO \$15.00	UP TO \$0.0075 PER DR	\$25.00	SEPTEMBER 6, 2018 5:00 P.M. EDT
QUICK REFUND – FINAL BATCH	CHECK OR ACH	UP TO \$15.00	UP TO \$0.0075 PER DR	\$25.00	OCTOBER 10, 2018 5:00 P.M. EDT
LONG FORM	CHECK OR ACH	UP TO \$10.00	UP TO \$0.0075 PER DR	\$25.00	MARCH 20, 2022 5:00 P.M. EST

\*The Fees are that of The Bank of New York Mellon as First Filer. Deadlines are set by GlobeTax Services, Inc.

Long form claims will only be accepted after the “quick refund” window has closed. We encourage applicants to file long form only as a last resort alternative to “quick refund.” This important notice does not contain instruction or the required exhibit forms to file long form claims.

Tax Relief and Custodial Fees will be required upfront on any Italian Long Form claims filed where BNY Mellon, Deutsche Bank Trust Company Americas, and/or Citibank, N.A. act as depository bank. Upon receipt of the Tax Relief and Custodial fees by GlobeTax as Agent for both depository banks, the claims will be lodged with the local market agent.

**All Tax Relief and Custodial fees (if applicable) must be paid upfront and are not contingent upon any particular outcome.**

Relevant fee information can be found in the event specific important notices published on DTCC's website.

**MINIMUM SHARE AMOUNT REQUIRED TO FILE A CLAIM  
(CLAIMS RECEIVED BELOW THE FILING MINIMUM WILL BE REJECTED)**

BENEFICIAL OWNER'S WITHHOLDING TAX RATE OF ENTITLEMENT	RATE OF RECLAIM	MINIMUM # OF DRs REQUIRED TO FILE (BASED ON AN APPROX. EXCHANGE RATE OF 1.1696 USD PER EURO)
0.00%	26.00%	1,150 DRS
1.20%	24.80%	1,200 DRS
5.00%	21.00%	1,450 DRS
10.00%	16.00%	1,900 DRS
11.00%	15.00%	2,000 DRS
15.00%	11.00%	2,750 DRS
20.00%	6.00%	5,000 DRS
25.00%	1.00%	30,000 DRS

**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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas undertake 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas of up to \$0.0075 per Depositary Receipt for Quick Refund, or up to \$0.0075 per Depositary Receipt for Long Form (with a minimum of \$25), and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas' 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas are 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas and their 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.

## ELIGIBILITY MATRIX – QUICK REFUND

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>UNFAVORABLE - 26%</b>	0%	NON-TREATY COUNTRIES AND ENTITIES NOT MENTIONED AS FAVORABLE OR EXEMPT BELOW	1. NONE	1. N/A
<b>FAVORABLE - 25%</b>	1%	(INDIVIDUALS & NON-INDIVIDUALS) INDIA, PAKISTAN	1. ORIGINAL COVER LETTER 2. ORIGINAL CERTIFICATE OF RESIDENCY 3. ORIGINAL FORM A	1. YES – DTC PARTICIPANT 2. LOCAL TAX AUTHORITIES 3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE
<b>FAVORABLE - 20%</b>	6%	(INDIVIDUALS & NON-INDIVIDUALS) THAILAND, TRINIDAD AND TOBAGO	1. ORIGINAL COVER LETTER 2. ORIGINAL CERTIFICATE OF RESIDENCY 3. ORIGINAL FORM A	1. YES – DTC PARTICIPANT 2. LOCAL TAX AUTHORITIES 3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE
<b>FAVORABLE - 15%</b>	11%	(INDIVIDUALS & NON-INDIVIDUALS) ALGERIA, ARGENTINA, AUSTRALIA, AUSTRIA, BARBADOS, BANGLADESH, BELARUS, BELGIUM, BRAZIL, CANADA, CHILE, COTE D'IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GERMANY, GHANA, GREECE, ICELAND, INDONESIA, IRELAND, ISRAEL, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA (FORMER YUGOSLAVE REPUBLIC OF), MALTA, MAURITIUS, MEXICO, MOROCCO, MOZAMBIQUE, NETHERLANDS, NEW ZEALAND, NORWAY, PHILIPPINES, PORTUGAL, QATAR, SENEGAL, SLOVAKIA, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TUNISIA, TURKEY, UGANDA, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	1. ORIGINAL COVER LETTER 2. ORIGINAL CERTIFICATE OF RESIDENCY OR IRS FORM 6166 3. ORIGINAL FORM A	1. YES – DTC PARTICIPANT 2. LOCAL TAX AUTHORITIES OR IRS REPRESENTATIVE 3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE
<b>FAVORABLE - 11%</b>	15%	EU/EEA PENSION FUNDS (See "Appendix A")	1. ORIGINAL COVER LETTER 2. ORIGINAL EU PENSION CERTIFICATE OF RESIDENCY 3. ORIGINAL FORM DIV/EX3	1. YES – DTC PARTICIPANT 2. LOCAL TAX AUTHORITIES 3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE


<b>FAVORABLE - 10%</b>	16%	(INDIVIDUALS & NON-INDIVIDUALS) ALBANIA, ARMENIA, BOSNIA-HERZEGOVINA, BULGARIA, CHILE, CHINA, ETHIOPIA, GEORGIA, HUNGARY, JORDAN, MALAYSIA, OMAN, POLAND, ROMANIA, RUSSIAN FEDERATION, SAUDI ARABIA, SERBIA, SYRIA, SINGAPORE, TAIWAN, TANZANIA, UZBEKISTAN, VENEZUELA	<ol style="list-style-type: none"> <li>1. ORIGINAL COVER LETTER</li> <li>2. ORIGINAL CERTIFICATE OF RESIDENCY</li> <li>3. ORIGINAL FORM A</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. LOCAL TAX AUTHORITIES</li> <li>3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE</li> </ol>
<b>FAVORABLE - 5%</b>	21%	ROMANIA INDIVIDUALS & NON-INDIVIDUALS	<ol style="list-style-type: none"> <li>1. ORIGINAL COVER LETTER</li> <li>2. ORIGINAL CERTIFICATE OF RESIDENCY</li> <li>3. ORIGINAL FORM A</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. LOCAL TAX AUTHORITIES</li> <li>3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE</li> </ol>
<b>FAVORABLE - 1.20%</b>	24.80%	EU/EEA CORPORATE ENTITIES (See "Appendix A")	<ol style="list-style-type: none"> <li>1. ORIGINAL COVER LETTER</li> <li>2. ORIGINAL EU CORPORATE CERTIFICATE OF RESIDENCY</li> <li>3. ORIGINAL FORM DIV/EX2</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. LOCAL TAX AUTHORITIES</li> <li>3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE</li> </ol>
<b>EXEMPT - 0%</b>	26%	U.S. GOVERNMENTAL ENTITIES WITH A FORM 6166 THAT SPECIFIES THE RESIDENT AS "THE STATE"	<ol style="list-style-type: none"> <li>1. ORIGINAL COVER LETTER</li> <li>2. ORIGINAL IRS FORM 6166 FOR STATE ENTITIES</li> <li>3. ORIGINAL FORM A</li> <li>4. ORIGINAL FORM U.S. GOVERNMENTAL ENTITY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. IRS REPRESENTATIVE</li> <li>3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE</li> <li>4. YES – BENEFICIARY OR LEGAL REPRESENTATIVE</li> </ol>
<b>EXEMPT - 0%</b>	26%	KUWAIT INDIVIDUALS & NON-INDIVIDUALS	<ol style="list-style-type: none"> <li>1. ORIGINAL COVER LETTER</li> <li>2. ORIGINAL CERTIFICATE OF RESIDENCY</li> <li>3. ORIGINAL FORM A</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. LOCAL TAX AUTHORITIES</li> <li>3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE</li> </ol>
<b>EXEMPT - 0%</b>	26%	INTERNATIONAL BODIES EXEMPT IN ITALY	<ol style="list-style-type: none"> <li>1. ORIGINAL FORM 3</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – BENEFICIARY OR LEGAL REPRESENTATIVE</li> </ol>

\*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
<b>COVER LETTER (EXHIBIT 1)</b>	Listing of Beneficial Owner information.
<b>CERTIFICATE OF RESIDENCY</b>	Must be for the same tax year of the dividend and must be dated <b>prior</b> to the pay date. This form is only required if the Local Tax Authority of the beneficial owner does not sign the appropriate section of the Form A.
<b>FORM A (EXHIBIT 2)</b>	These forms <b>MUST</b> be printed out as SINGLE PAGE/ DOUBLE SIDED DOCUMENTS.
<b>DIV/EX2 (EXHIBIT 3)</b>	<p>The “BENEFICIAL OWNER” section of FORM A, DIV/EX2, U.S. GOVERNMENTAL ENTITY FORM, FORM 3, DIV/EX 3, and DIV/EX 3-bis must contain an ORIGINAL signature from the beneficial owner as well as an ORIGINAL signature and stamp of the DTC participant.</p> <p><b>NOTE:</b> If a signature cannot be obtained from the beneficial owner, a representative may sign on their behalf if a notarized ORIGINAL Power of Attorney signed by the beneficial owner to the entity signing on their behalf is provided. Alternatively a notarized copy of EITHER a Power of Attorney (POA), a Trust Agreement, or a Custody Agreement signed by the beneficial owner to the entity signing on their behalf can be supplied along with an ORIGINAL Self Certified Power of Attorney, printed on the letterhead of the signing entity authorized. The Self Certified POA should be signed by the individual who will be signing the forms on the beneficial owner’s behalf.</p>
<b>U.S. GOVERNMENTAL ENTITY FORM (EXHIBIT 4)</b>	
<b>FORM 3 (EXHIBIT 5)</b>	
<b>DIV/EX 3 (EXHIBIT 6)</b>	
<b>DIV/EX3-bis (EXHIBIT 7)</b>	
<b>EU CORPORATE-CERTIFICATE OF RESIDENCY (EXHIBIT 8)</b>	Must be originally signed and stamped prior to pay date. This form can be replaced with an original COR for the tax year of the dividend provided that that form is dated prior to the pay date and mentions that the beneficial owner is subject to “Article 2 of Directive 90/435/EEC July 1990”
<b>EU/EEAA PENSION - CERTIFICATE OF RESIDENCY (EXHIBIT 9)</b>	Must be originally signed and stamped prior to pay date. This form can be replaced with an original COR for the tax year of the dividend provided that that form is dated prior to the pay date and mentions that the beneficial owner is subject to “Article 1 of Directive 95/208/EEC September 1973”
<b>IRS FORM 6166</b>	Must be certified for the tax year of the dividend, dated prior to the local pay date, and contain the wording “...for purposes of U.S. taxation”.
<b>LIMITED POWER OF ATTORNEY (EXHIBIT 10)</b>	If the POA is signed by the Broker, trust agreement or notarized limited POA must also be submitted
<b>APPENDIX A</b>	List of countries where corporate entities may benefit from the application of the 1.20% Italian withholding tax rate, and pensions may benefit from exemption

CONTACT DETAILS	
PRIMARY CONTACT	EMILIE KOZOL
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
EMAIL ADDRESS	<a href="mailto:EMILIE_KOZOL@GLOBETAX.COM">EMILIE_KOZOL@GLOBETAX.COM</a>
GROUP EMAIL	<a href="mailto:ITALYESP@GLOBETAX.COM">ITALYESP@GLOBETAX.COM</a>
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	LEANN MAURICE



powered by **GLOBETAX**

**BNY Mellon, Citibank N.A., J.P. Morgan Chase and Deutsche Bank Trust Company 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 BNY Mellon 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 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](mailto:support@globetax.com) at 212-747-9100 if you have any questions about this process.**

**Warning and Disclaimer:**  
 BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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 herefrom. BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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, Citibank N.A., J.P. Morgan Chase, nor Deutsche Bank Trust Company Americas 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.



## FREQUENTLY ASKED QUESTIONS (FAQs)

### QUICK REFUND QUESTIONS

<b>How do I obtain the required documentation for long form reclaims?</b>	Please contact <a href="mailto:ItalyESP@globetax.com">ItalyESP@globetax.com</a> regarding interest in submitting a long form reclaim. We can provide you with the necessary documentation and list of requirements that each custodian has to file a complete reclaim.
<b>Will GlobeTax accept claims filed directly to them by beneficial owners?</b>	GlobeTax only accepts claims filed by the DTC participant who was holding the 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.
<b>Is the process for tax relief offered by the DR Depository banks an optional process?</b>	Yes, this is a discretionary, optional service.
<b>Are the quick refund and long form processes free of charge?</b>	No. This tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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. Fees will be charged for this assistance service of up to \$0.0075 per DR for quick refund and standard long form reclaims with a minimum of \$25.00 and a custodial charge up to \$15.00 for quick refund and \$10.00 for standard long form. 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas may be shared with its agents and affiliates.

## FORMS AND ATTACHMENTS

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

APPENDIX A	EXHIBIT 1 – COVER LETTER <i>**For Non-ESP users ONLY</i>	EXHIBITS 2-10 – QUICK REFUND FORMS
 APPENDIX A.pdf	 EXHIBIT 1.pdf	 EXHIBIT 2-10.pdf