



B #:	11205-19
Date:	June 25, 2019
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: ITALY SNAM CUSIP: 78460A106 <u>Record Date:</u> 06/25/2019 <u>Payable Date:</u> TBD <u>CA Web Instruction Deadline:</u> 07/11/2019 8:00 P.M. ET

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 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	
COUNTRY OF ISSUANCE	ITALY
ISSUE	SNAM
CUSIP#	78460A106
UNDERLYING ISIN	IT0003153415
DEPOSITARY	MULTIPLE
DR RECORD DATE	JUNE 25, 2019
ORD PAY DATE	JUNE 26, 2019
DR PAY DATE	TBD
RATIO (DR to ORD)	1:2
ORD RATE	EUR 0.1358
STATUTORY WITHHOLDING RATE	26%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

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

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 11, 2019 5:00 P.M. ET C.A. WEB: JULY 11, 2019 8:00 P.M. ET
QUICK REFUND – SECOND BATCH	CHECK OR ACH	UP TO \$15.00	UP TO \$0.0075 PER DR	\$25.00	AUGUST 12, 2019 5:00 P.M. ET
QUICK REFUND – THIRD BATCH	CHECK OR ACH	UP TO \$15.00	UP TO \$0.0075 PER DR	\$25.00	SEPTEMBER 11, 2019 5:00 P.M. ET
QUICK REFUND – FINAL BATCH	CHECK OR ACH	UP TO \$15.00	UP TO \$0.0075 PER DR	\$25.00	OCTOBER 11, 2019 5:00 P.M. ET
LONG FORM	CHECK OR ACH	UP TO \$10.00	UP TO \$0.0075 PER DR	\$25.00	MARCH 24, 2023 5:00 P.M. ET

*The Fees are that of the First Filer – The Bank of New York Mellon and the Deadlines are those of GlobeTax Services.

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 all Italian Long Form claims filed. Upon receipt of the Tax Relief and Custodial fees by GlobeTax as Agent for the 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.

**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 1.1276 USD PER EURO)
0.00%	26.00%	1,150 DRs MINIMUM
1.20%	24.80%	1,200 DRs MINIMUM
5.00%	21.00%	1,400 DRs MINIMUM
10.00%	16.00%	1,850 DRs MINIMUM
11.00%	15.00%	1,975 DRs MINIMUM
15.00%	11.00%	2,675 DRs MINIMUM
20.00%	6.00%	4,900 DRs MINIMUM
25.00%	1.00%	29,500 DRs MINIMUM

Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

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 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. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

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
UNFAVORABLE - 26%	0%	NON-TREATY COUNTRIES AND ENTITIES NOT MENTIONED AS FAVORABLE OR EXEMPT BELOW	1. NONE	1. N/A
FAVORABLE - 25%	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
FAVORABLE - 20%	6%	(INDIVIDUALS & NON-INDIVIDUALS) EGYPT, 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
FAVORABLE - 15%	11%	(INDIVIDUALS & NON-INDIVIDUALS) ALGERIA, ARGENTINA, AUSTRALIA, AUSTRIA, BANGLADESH, BARBADOS, BELARUS, BELGIUM, BRAZIL, CANADA, CONGO (REPUBLIC OF), COTE D'IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GERMANY, GHANA, GREECE, ICELAND, INDONESIA, IRELAND, ISRAEL, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), KYRGYZSTAN, LATVIA, LEBANON, LITHUANIA, LUXEMBOURG, MACEDONIA (FORMER YUGOSLAV REPUBLIC OF), MALTA, MAURITIUS, MEXICO, MOLDOVA, MOROCCO, MOZAMBIQUE, NETHERLANDS, NEW ZEALAND, NORWAY, PHILIPPINES, PORTUGAL, QATAR, SAN MARINO, SENEGAL, SLOVAKIA, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TAJIKISTAN, TUNISIA, TURKEY, TURKMENISTAN, 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
FAVORABLE - 11%	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

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

*Note: All documents listed in **BLUE font** are generated by GlobeTax’s ESP website after submission of beneficial owner data

**Note: If a Legal representative signs the forms on behalf of the Beneficiary then a copy of a Power of Attorney must be provided

***Additional documentation may be required per the custodian’s discretion

****Some entities may be eligible for exemption dependent on the custodian’s discretion. Please contact GlobeTax for further details

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
COVER LETTER (EXHIBIT 1)	Listing of Beneficial Owner information.
CERTIFICATE OF RESIDENCY	Must be for the same tax year of the dividend and must be dated prior 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.
FORM A (EXHIBIT 2) DIV/EX2 (EXHIBIT 3) U.S. GOVERNMENTAL ENTITY FORM (EXHIBIT 4) FORM 3 (EXHIBIT 5) DIV/EX 3 (EXHIBIT 6)	<p>These forms MUST be printed out as SINGLE PAGE/ DOUBLE SIDED DOCUMENTS.</p> <p>FORM A/EXHIBIT 2 – document is required for all entity types except for EU/EEA PENSIONS and EU/EEA CORPORATE ENTITIES.</p> <p>DIV/EX2/EXHIBIT 3 – document is required for EU/EEA CORPORATE ENTITIES</p> <p>US GOVERNMENTAL ENTITY/EXHIBIT 4 - document is required for U.S. GOVERNMENTAL ENTITIES with a Form 6166 that specifies the resident as “THE STATE”</p> <p>FORM 3/EXHIBIT 5 - document is required for INTERNATIONAL BODIES EXEMPT IN ITALY</p> <p>DIV/EX3/EXHIBIT 6 - document is required for EU/EEA PENSIONS</p> <p>NOTE: The “BENEFICIAL OWNER” section of FORM A, DIV/EX2, U.S. GOVERNMENTAL ENTITY FORM, and DIV/EX 3 must contain an ORIGINAL signature from the beneficial owner as well as an ORIGINAL signature and stamp of the DTC participant.</p> <p>NOTE: 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>
EU/EEA CORPORATE – CERTIFICATE OF RESIDENCY (EXHIBIT 8)	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”
EU/EEA PENSION - CERTIFICATE OF RESIDENCY (EXHIBIT 9)	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”
IRS FORM 6166	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”. Note that for the First Batch of this Quick Refund event, 2018 CORs/6166s will be accepted.
POWER OF ATTORNEY	The POA is required if the Beneficiary is not completing the forms themselves
LIMITED POWER OF ATTORNEY (EXHIBIT 10)	If the POA is signed by the Broker, trust agreement or notarized limited POA must also be submitted
APPENDIX A	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	JOE HANDS
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	JOE_HANDS@GLOBETAX.COM
GROUP EMAIL	ITALYESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	BROOKS ROBINSON

ESP

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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 Participant's 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 at 212-747-9100 if you have any questions about this process.

FREQUENTLY ASKED QUESTIONS (FAQs)

QUICK REFUND QUESTIONS

How do I obtain the required documentation for long form reclaims?	Please contact ItalyESP@globetax.com 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.
Will GlobeTax accept claims filed directly to them by beneficial owners?	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.
Is the process for tax relief offered by the DR Depository banks an optional process?	Yes, this is a discretionary, optional service.
Are the quick refund and long form processes 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. 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.

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 here from. 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.

FORMS AND ATTACHMENTS

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

APPENDIX A



APPENDIX A.pdf

EXHIBIT 1 – COVER LETTER

*** For Non-ESP users ONLY*



EXHIBIT 1.pdf

EXHIBITS 2-10 – QUICK REFUND FORMS



EXHIBIT 2-10.pdf