

B #:	2034-14
Date:	October 8, 2014
То:	All Participants
Category:	Dividends
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Barclays ETN+ Select MLP ETN, CUSIP: 06742C723 iPath S&P MLP ETN, CUSIP 06742A750 Barclays OFI SteelPath MLP ETN, CUSIP: 06742K618

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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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.



To: The Depository Trust and Clearing Corporation

Re: Barclays Bank PLC (the "Issuer"), Barclays ETN+ Select MLP ETN (the "ETN"), CUSIP: 06742C723

Date: October 1, 2014

Withholding and reporting agents are advised to read the Pricing Supplement carefully to ascertain the full extent of their withholding and reporting obligations under the U.S. Internal Revenue Code of 1986, as amended. Although the ETN is issued in the form of a note, it should not constitute indebtedness for U.S. federal income tax purposes, and periodic coupon amounts on the ETN should not constitute interest. An abbreviated summary of tax information contained in the Pricing Supplement follows:

Tax Reporting Information for U.S. Persons

Pursuant to the terms of the ETN, the Issuer and holders of the ETN agree to treat coupon amounts (including amounts received upon the sale, early redemption or maturity of the ETNs in respect of accrued but unpaid coupon amounts) as taxable ordinary income for U.S. federal income tax purposes. The Issuer does not anticipate treating such amounts as interest or dividend payments for U.S. federal income tax purposes (including for reporting purposes). The final payment at maturity will consist of (1) a final coupon amount, as described in the previous sentence and (2) the balance treated as gross proceeds associated with maturity of the ETN.

Tax Reporting and Withholding Information for Non-U.S. Persons

The U.S. federal income tax treatment of coupon amounts is uncertain. Therefore, the Issuer intends to treat coupon amounts on the ETNs as subject to a 30% U.S. withholding tax unless those amounts represent income is effectively connected with the holder's conduct of a trade or business in the United States (and the holder has furnished a properly executed IRS Form W-8ECI to its withholding agent). Depending on the holder's circumstances, lower treaty rates may be available if proper documentation is obtained; however, the Issuer does not intend to reduce withholding on coupon amounts on account of any treaty claim under an "interest" or "dividend" article. It is anticipated that coupon amounts would be reported on Form 1042-S as "other income".

Johnny Wu Managing Director



To: The Depository Trust and Clearing Corporation

Re: Barclays Bank PLC (the "Issuer"), iPath® S&P MLP ETN (the "ETN") CUSIP: 06742A750

Date: October 1, 2014

Withholding and reporting agents are advised to read the Pricing Supplement carefully to ascertain the full extent of their withholding and reporting obligations under the U.S. Internal Revenue Code of 1986, as amended. Although the ETN is issued in the form of a note, it should not constitute indebtedness for U.S. federal income tax purposes, and periodic coupon amounts on the ETN should not constitute interest. An abbreviated summary of tax information contained in the Pricing Supplement follows:

Tax Reporting Information for U.S. Persons

Pursuant to the terms of the ETN, the Issuer and holders of the ETN agree to treat coupon amounts (including amounts received upon the sale, early redemption or maturity of the ETNs in respect of accrued but unpaid coupon amounts) as taxable ordinary income for U.S. federal income tax purposes. The Issuer does not anticipate treating such amounts as interest or dividend payments for U.S. federal income tax purposes (including for reporting purposes). The final payment at maturity will consist of (1) a final coupon amount, as described in the previous sentence and (2) the balance treated as gross proceeds associated with maturity of the ETN.

Tax Reporting and Withholding Information for Non-U.S. Persons

The U.S. federal income tax treatment of coupon amounts is uncertain. Therefore, the Issuer intends to treat coupon amounts on the ETNs as subject to a 30% U.S. withholding tax unless those amounts represent income is effectively connected with the holder's conduct of a trade or business in the United States (and the holder has furnished a properly executed IRS Form W-8ECI to its withholding agent). Depending on the holder's circumstances, lower treaty rates may be available if proper documentation is obtained; however, the Issuer does not intend to reduce withholding on coupon amounts on account of any treaty claim under an "interest" or "dividend" article. It is anticipated that coupon amounts would be reported on Form 1042-S as "other income".

Johnny Wu Managing Director



To: The Depository Trust and Clearing Corporation

Re: Barclays Bank PLC (the "Issuer"), Barclays OFI SteelPath MLP ETN (the "ETN"), CUSIP: 06742K618

Date: October 1, 2014

Withholding and reporting agents are advised to read the Pricing Supplement carefully to ascertain the full extent of their withholding and reporting obligations under the U.S. Internal Revenue Code of 1986, as amended. Although the ETN is issued in the form of a note, it should not constitute indebtedness for U.S. federal income tax purposes, and periodic coupon amounts on the ETN should not constitute interest. An abbreviated summary of tax information contained in the Pricing Supplement follows:

Tax Reporting Information for U.S. Persons

Pursuant to the terms of the ETN, the Issuer and holders of the ETN agree to treat coupon amounts (including amounts received upon the sale, early redemption or maturity of the ETNs in respect of accrued but unpaid coupon amounts) as taxable ordinary income for U.S. federal income tax purposes. The Issuer does not anticipate treating such amounts as interest or dividend payments for U.S. federal income tax purposes (including for reporting purposes). The final payment at maturity will consist of (1) a final coupon amount, as described in the previous sentence and (2) the balance treated as gross proceeds associated with maturity of the ETN.

Tax Reporting and Withholding Information for Non-U.S. Persons

The U.S. federal income tax treatment of coupon amounts is uncertain. Therefore, the Issuer intends to treat coupon amounts on the ETNs as subject to a 30% U.S. withholding tax unless those amounts represent income is effectively connected with the holder's conduct of a trade or business in the United States (and the holder has furnished a properly executed IRS Form W-8ECI to its withholding agent). Depending on the holder's circumstances, lower treaty rates may be available if proper documentation is obtained; however, the Issuer does not intend to reduce withholding on coupon amounts on account of any treaty claim under an "interest" or "dividend" article. It is anticipated that coupon amounts would be reported on Form 1042-S as "other income".

Johnny Wu Managing Director