



<b>B #:</b>	2473-14
<b>Date:</b>	December 30, 2014
<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>	Tax Relief: Country: Norway Issues: Fred Olsen Energy ASA   Gjensidige Forsikring   Opera Software   Orkla ASA Statoil Hydro ASA   TGS Nopec Geophysical Co   Tomra Systems  NORWAY ADR MARKET ANNOUNCEMENT: JANUARY 2015

We have received the following important notice from BNY Mellon/Globe Tax Services.

Questions regarding this Important Notice may be directed to Globetax.

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**NORWAY ADR Market Announcement: January 2015**  
**New Custodial Fee Imposed by DNB Norway for BNY Sponsored Securities**

Starting January 1, 2015 all long form tax reclaim applications submitted to and paid through DNB in Norway are subject to a **125 NOK** custodian service fee per reclaim application. This fee will be deducted prior to refund payment disbursement.

\*Reclaim applications submitted and paid for the below issues are subject to the **125 NOK** custodial fee – this includes historical claims that are currently awaiting approval and payment:

<b>ISSUE</b>	<b>CUSIP</b>
FRED OLSEN ENERGY ASA	355613209
GJENSIDIGE FORSIKRING	37636X101
OPERA SOFTWARE	68371J106
ORKLA A.S.A	686331109
STATOILHYDRO ASA (record dates 2006-2010)	85771P102
TGS NOPEC GEOPHYSICAL CO	87243K208
TOMRA SYSTEMS	889905204

Please contact Stephanie Urugutia at GlobeTax at 1-212-747-9100 or via email at [Stephanie\\_Urugutia@globetax.com](mailto:Stephanie_Urugutia@globetax.com) for further questions.