



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	0334-14
<b>Date:</b>	March 19, 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>	<b><u>Tax Relief</u></b> – Country: France <b>TOTAL CUSIP: 89151E109</b> <b><u>Record Date: 03/21/2014</u> <u>Payable Date: 04/11/2014</u></b> <b><u>EDS Cut-Off: 03/28/2014 8:00 P.M. (EST)</u></b>

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo<sup>SM</sup> respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo<sup>SM</sup> in PTS or PBS respectively.

**Please Note Documentation Cut-Off at French Paying Agent is May 09, 2014 by 5:00 P.M. (EST)**

Questions regarding this Important Notice may be directed to GlobeTax at 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



**TOTAL** has announced a cash dividend. BNY Mellon acts as Depository for the company's Depository Share ("DS") program.

Participants can use DTC's Elective Dividend Service (EDS) function over the Participant Terminal System (PTS) or Tax Relief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of EDS will permit entitlement amounts to be paid through DTC.

On Depository Share Pay Date, all U.S. and eligible Canadian holders will have the opportunity to receive their full treaty benefits as outlined in the "Relief At Source ("EDS") Eligibility Matrix". All holders not eligible for EDS or not certified at the favorable or exempt withholding tax rates through EDS will receive the dividend net of the full French statutory withholding tax rate of 30% with the possibility to reclaim through the standard long form process.

<b>DIVIDEND EVENT DETAILS</b>	
COUNTRY OF ISSUANCE	FRANCE
ISSUE	TOTAL
CUSIP#	89151E109
DEPOSITARY	BNY MELLON
DEPOSITARY SHARE RECORD DATE	March 21, 2014
DEPOSITARY SHARE PAY DATE	April 11, 2014
ORD PAY DATE	March 27, 2014
ORD GROSS DIVIDEND RATE	€ 0.59
RATIO	1 ORD : 1 DS
STATUTORY WHT RATE	30%

## CHARGES & DEADLINES

FILING METHOD	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
<b>RELIEF AT SOURCE</b>	EDS	Up to \$0.005 per Depository Share ("DS")	\$0	EDS DEADLINE: <b>March 28, 2014; 8:00 P.M.</b>  DOCUMENTATION DEADLINE AT FRENCH PAYING AGENT: <b>May 9, 2014; 5:00 P.M.</b>
<b>STANDARD LONG FORM PROCESS</b>	CHECK	Up to \$0.0075 per Depository Share ("DS")	\$25 Tax Relief Fee & up to 50 EUR Custodial Fee	FINAL DEADLINE: <b>November 1, 2016</b>  RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A 1,000.00 EUR PER BENEFICIARY CUSTODIAL FEE WHETHER OR NOT SUCCESSFUL.

### **Agreements, Representations and Indemnification**

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. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.005 per Depository Share for Relief at Source or up to \$0.0075 per Depository Share for the Long Form 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 agree that fees paid to BNY Mellon may be shared with its agents.

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 by the applicable custodian and 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.

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein 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 refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, 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, 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.

## RELIEF AT SOURCE (“EDS”) ELIGIBILITY MATRIX- ALL

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>UNFAVORABLE - 30%</b>	<b>0%</b>	NON-TREATY COUNTRIES AND ENTITIES NOT MENTIONED AS FAVORABLE OR EXEMPT BELOW	NONE
<b>FAVORABLE - 15%</b>	<b>15%</b>	<ul style="list-style-type: none"> <li>U.S. INDIVIDUALS/IRAs (EXCLUDING ROTH, ROLLOVER, &amp; SEP IRAs)</li> <li>U.S. CORPORATIONS</li> <li>U.S. REGULATED INVESTMENT COMPANIES (RICs), REAL ESTATE INVESTMENT TRUSTS (REITs), REAL ESTATE MORTGAGE INVESTMENT CONDUITS (REMICs)</li> <li>U.S. PENSION FUNDS (QUALIFIED UNDER SECTIONS 401(a), 401(b), 403(b), &amp; 457 ONLY)</li> <li>U.S. NOT-FOR-PROFIT ORGANIZATIONS (QUALIFIED UNDER SECTION 501(c)3 ONLY)</li> </ul>	<ol style="list-style-type: none"> <li>1. APPENDIX B.1</li> <li>2. APPENDIX F</li> <li>3. APPENDIX B.2*</li> <li>4. IRS FORM 6166</li> <li>5. APPENDIX C1 OR C2</li> </ol>
<b>FAVORABLE - 15%</b>	<b>15%</b>	<ul style="list-style-type: none"> <li>CANADIAN INDIVIDUALS</li> <li>CANADIAN CORPORATIONS</li> </ul>	<ol style="list-style-type: none"> <li>1. APPENDIX B.1</li> <li>2. APPENDIX F</li> <li>3. APPENDIX B.2*</li> <li>4. APPENDIX D1 OR D2</li> <li>5. 5000-EN FORM</li> </ol>
<b>EXEMPT - 0%</b>	<b>30%</b>	<ul style="list-style-type: none"> <li>CANADIAN PENSIONS</li> </ul>	<ol style="list-style-type: none"> <li>1. APPENDIX B.1</li> <li>2. APPENDIX F</li> <li>3. APPENDIX B.3*</li> <li>4. APPENDIX D1 OR D2</li> <li>5. APPENDIX E1 OR E2</li> <li>6. 5000-EN FORM</li> </ol>

Participating in Relief At Source is wholly voluntary and discretionary, however, it is the only way to obtain the reduced withholding tax rate on the payable date.

## REQUIREMENTS FOR RELIEF AT SOURCE ELECTIONS

CATEGORY	DESCRIPTION / CLARIFICATION
<b>U.S. INDIVIDUALS/IRAs (ROTH , ROLLOVER &amp; SEP IRAs EXCLUDED)</b>	- AN IRS 6166 FORM IS <b>NOT</b> REQUIRED, HOWEVER, THE FRENCH TAX AUTHORITIES RESERVE THE RIGHT TO REQUEST ONE
<b>U.S. CORPORATIONS</b>	- AN IRS 6166 FORM IS <b>NOT</b> REQUIRED, HOWEVER, THE FRENCH TAX AUTHORITIES RESERVE THE RIGHT TO REQUEST ONE
<b>U.S. REGULATED INVESTMENT COMPANIES (RICs), REAL ESTATE INVESTMENT TRUSTS (REITs), REAL ESTATE MORTGAGE INVESTMENT CONDUITS (REMICs)</b>	- AN IRS 6166 FORM IS REQUIRED AND SHOULD BE DATED THE YEAR OF THE DIVIDEND PAYMENT
<b>U.S. PENSION FUNDS</b>	- AN IRS 6166 FORM IS REQUIRED AND <b>MUST</b> STATE ANY OF THE FOLLOWING IRS SECTIONS UNDER THE U.S. FEDERAL TAX CODE: <b>401(a), 401(b), 403(b), 457</b>
<b>U.S. NOT-FOR-PROFIT ORGANIZATIONS</b>	- AN IRS 6166 FORM IS REQUIRED AND <b>MUST</b> INDICATE SECTION <b>501(c)3</b> OF THE U.S. FEDERAL TAX CODE ; - IF THE IRS 6166 FORM REFERS TO <b>501(c)</b> ; A <u>TREASURY DETERMINATION LETTER</u> CLEARLY MENTIONING <b>501(c)3</b> NEEDS TO BE SUPPLIED WITH THE IRS 6166 FORM

## DESCRIPTION OF VARIOUS DOCUMENTATION (STANDARD LONG FORM PROCESS)

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
APPENDIX B.1	DTC PARTICIPANT INFORMATION	ORIGINAL	NONE
APPENDIX B.2*	SUMMARY OF ALL ENTITY TYPES ELECTED - <b>PLEASE NOTE: IT IS NO LONGER REQUIRED TO SEND THIS DOCUMENT TO GLOBETAX</b>	ORIGINAL	NONE
APPENDIX B.3*	SUMMARY OF ALL CANADIAN PENSIONS ELECTED - <b>PLEASE NOTE: IT IS NO LONGER REQUIRED TO SEND THIS DOCUMENT TO GLOBETAX</b>	ORIGINAL	NONE
IRS FORM 6166***	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER	ORIGINAL	IRS REPRESENTATIVE
APPENDIX C1 OR C2 (ANNEX III)	SIGNATURE AND STAMP (MEDALLION OR OTHER) OF THE DTC PARTICIPANT - <b>APPENDIX C1 PREFERRED</b>	ORIGINAL	DTC PARTICIPANT
APPENDIX D1 OR D2 (ANNEX IV)	SIGNATURE AND STAMP (MEDALLION OR OTHER) OF THE DTC PARTICIPANT - <b>APPENDIX D1 PREFERRED</b>	ORIGINAL	DTC PARTICIPANT
APPENDIX E1 OR E2 (ANNEX I OR II)	AN ATTESTATION MUST BE FILLED FOR <b><u>EACH</u></b> BENEFICIARY - <b>MUST BE CERTIFIED BY REVENUE CANADA</b> - <b>APPENDIX E1 PREFERRED</b>	ORIGINAL	BENEFICIARY OR LEGAL REPRESENTATIVE & CANADIAN TAX AUTHORITY
5000-EN FORM	SUBMIT THE “ <b>FOR USE BY THE FRENCH TAX AUTHORITY</b> ” VERSION ONLY; INDICATED IN UPPER LEFT HAND CORNER OF THE FORM - <b>SECTION III</b> o DATE, SIGNATURE & STAMP (MEDALLION OR OTHER) OF THE DTC PARTICIPANT - <b>SECTION IV</b> o TO BE CERTIFIED BY REVENUE CANADA - THE FORM CAN BE OBTAINED BELOW:  <a href="http://www.impots.gouv.fr/portal/deploiement/p1/fichedescriptiveformulaire_3547/fichedescriptiveformulaire_3547.pdf">http://www.impots.gouv.fr/portal/deploiement/p1/fichedescriptiveformulaire_3547/fichedescriptiveformulaire_3547.pdf</a>	ORIGINAL	DTC PARTICIPANT & CANADIAN TAX AUTHORITY
APPENDIX F	AN ASCII (AMERICAN STANDARD CODE FOR INFORMATION INTERCHANGE) <b>COMPUTER DISK FILE</b> OR A <b>MICROSOFT EXCEL FILE</b> IS REQUIRED - <b>EXHIBIT I</b> LISTS THE FORMATTING RULES	ORIGINAL	NONE

**\*\*\* It is highly recommended to provide an original Form 6166 where the “Tax Year” matches the year of the dividend payment on the French shares. If you do not provide an original current year 6166 you may be requested to supply this document and if you are unable to do so you may be charged back to the unfavorable withholding tax rate by the French Custodian.**

## FRENCH PAY AGENT CONTACT DETAILS

PRIMARY CONTACT	Délio Figueiredo
PHONE NUMBER	+351 210 442 572
FAX NUMBER	+351 218 945 276
EMAIL ADDRESS	<a href="mailto:lisbon_bp2s_income_tax_euronext@bnpparibas.com">lisbon_bp2s_income_tax_euronext@bnpparibas.com</a>
COMPANY	BNP PARIBAS SECURITIES SERVICES
STREET ADDRESS	EDIFICIO ART S AV D. JOAO II LOTE 1.18.01 BLOCO A, 2º LISBON 1998 PORTUGAL
ADDITIONAL CONTACT(S)	<b>Deliofilipe.Figueiredo@bnpparibas.com</b>

## BNY MELLON CONTACT DETAILS

PRIMARY CONTACT	DIANA CAMEJO
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	<b>DIANA_CAMEJO@GLOBETAX.COM</b>
COMPANY	BNY MELLON in C/O GLOBETAX SERVICES
STREET ADDRESS	90 BROAD STREET, 16 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	GREGGORY LEWIS

**BNY Mellon 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 documents on letterhead, sign them, and mail them to BNP Paribas Securities Services, Edificio Art S, AV D JOAO II, Lote 1.18.01 Bloco A, 2º, Lisbon 1998 Portugal Attn: Délio Figueiredo, along with the necessary required documents.**

**These claims should be submitted through the following website. (Requires a one-time registration)**

**<https://www.globetaxesp.com>**

**Please contact Ms. Diana Camejo at 1-212-747-9100 or via email at [Diana\\_Camejo@Globetax.com](mailto:Diana_Camejo@Globetax.com) if you have any questions about this process.**

## FREQUENTLY ASKED QUESTIONS (FAQs)

### RELIEF AT SOURCE QUESTIONS

QUESTION	ANSWER
WHO DO I SEND THE RELIEF AT SOURCE DOCUMENTATION TO?	EVERYTHING IS TO BE SUBMITTED TO THE (APPLICABLE) FRENCH CUSTODIAN.
DOES ANYTHING NEED TO BE SENT TO BNY MELLON?	NO.
DOES THE IRS 6166 FORM HAVE TO BE FOR THE TAX YEAR IN WHICH THE DIVIDEND IS PAID OUT AND MUST IT BE ORIGINAL?	IT IS HIGHLY RECOMMENDED THAT THE TAX YEAR ON THE 6166 SUPPLIED MATCHES THE YEAR OF THE DIVIDEND PAYMENT AND THAT THE 6166 SUPPLIED IS AN ORIGINAL. IF YOU CHOOSE TO SUBMIT OUTDATED OR COPIES OF 6166s IT IS RECOMMENDED THAT YOU REQUEST A MORE CURRENT ONE FROM THE I.R.S. AT THE TIME THE ELECTION IS MADE AND SUBMIT IT TO THE FRENCH CUSTODIAN UPON RECEIPT.
ARE CANADIAN MUTUAL FUNDS ELIGIBLE FOR RECLAIM THROUGH THE RELIEF AT SOURCE PROCESS?	NO. ONLY THROUGH THE STANDARD LONG FORM PROCESS.
ARE PARTNERSHIPS ELIGIBLE FOR RECLAIM THROUGH THE RELIEF AT SOURCE PROCESS?	NO. ONLY THROUGH THE STANDARD LONG FORM PROCESS.
WHY WOULD THE FRENCH TAX AUTHORITIES REQUEST AN IRS 6166 FORM FOR INDIVIDUALS OR CORPORATIONS IF IT IS NOT REQUIRED?	IF THEY HAVE ANY DOUBTS REGARDING THE STATUS OF THE BENEFICIAL OWNER, THEY ARE ENTITLED TO VALIDATE THEIR SUSPICION BY REQUESTING THE 6166.
HOW LONG DOES IT TAKE TO RECEIVE PAYMENT WITH THE RELIEF AT SOURCE PROCESS?	ON DS PAY DATE.

WHAT HAPPENS IF I DID NOT SUBMIT AN ELECTRONIC FILE?	YOUR FILING WILL BE REJECTED AND RESULT IN A CHARGE BACK WHICH WILL BE POSTED TO YOUR DTC PARTICIPANT ACCOUNT.
ARE U.S. TRUST ACCOUNTS ELIGIBLE FOR THE RELIEF AT SOURCE PROCESS?	DUE TO THE VARYING NATURE OF TRUST ACCOUNTS (SOME BEING TREATED AS INDIVIDUALS, OTHERS AS CORPORATIONS) IT IS NOT RECOMMENDED TO ELECT THESE ENTITIES AT ANY RATE OTHER THAN THE UNFAVORABLE RATE.
IS THE RELIEF AT SOURCE PROCESS FREE OF CHARGE?	NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.005 PER DEPOSITARY SHARE WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS . FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

QUESTION	ANSWER
HOW LONG DO BENEFICIAL OWNERS HAVE TO FILE FOR RECLAIM ON THIS DIVIDEND?	GENERALLY, TWO YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND WAS PAID, HOWEVER IT MAY DEPEND ON THE RESIDENCY OF THE BENEFICIAL OWNER.
WHAT HAPPENS IF I DO NOT SEND IN THE DOCUMENTATION AND/OR SUBMIT A FILE WHOSE SHARE POSITION TOTALS MORE THAN MY EDS ELECTIONS?	THIS WILL RESULT IN A CHARGEBACK FOR THE AMOUNT OF SHARES NOT SUPPORTED BY THE DOCUMENTATION. THE FAVORABLE OR EXEMPT SHARES ELECTED WILL BE ADJUSTED TO YOUR UNFAVORABLE POSITION AND RESULT IN A DEBIT TO YOUR DTC PARTICIPANT ACCOUNT. SUBMITTING SHARE AMOUNTS EXCEEDING THE EDS ELECTIONS WILL RESULT IN A CHARGEBACK OF THE TOTAL POSITION.
IS THERE ANY WAY TO RECLAIM THE FUNDS I WAS CHARGED BACK FOR?	YES. THE STANDARD LONG FORM PROCESS. PLEASE REFER TO THE BNY MELLON CONTACT DETAILS SECTION OF THIS NOTICE FOR ASSISTANCE.
IS THIS DIVIDEND AVAILABLE ON ESP POWERED BY GLOBETAX?	YES, ALL REQUIRED DOCUMENTS CAN BE CREATED USING ESP POWERED BY GLOBETAX BUT THEY MUST STILL BE FORWARDED TO THE FRENCH CUSTODIAN.
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 BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE, HOWEVER, IN THE FRENCH MARKET, THE CUSTODIANS WILL NOT ACCEPT CLAIMS FROM ANYONE EXCEPT BNY MELLON IN ORDER TO ENSURE VALIDATION OF THE RECORD DATE POSITIONS CLAIMED. CLAIMS SUCH AS CLAIMS FILED UNDER A EUROPEAN COURT OF JUSTICE (“ECJ”) RULING MAY BE FILED DIRECTLY TO THE FRENCH TAX AUTHORITIES WITH A PROPER 2777 FORM ISSUED BY THE FRENCH CUSTODIAN TO BNY MELLON. THESE FORMS ALSO MUST BE SECURED BY BNY



	MELLON AND ARE SUBJECT TO A FEE OF UP TO \$0.0075 PER DEPOSTARY SHARE.
IS THIS LONG FORM PROCESS 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. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DEPOSITARY SHARE WITH A MINIMUM OF \$25.00 AND A CUSTODIAL CHARGE UP TO 50 EUROS. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A 1,000 EUR PER BENEFICIARY CUSTODIAL FEE AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### STANDARD LONG FORM PROCESS QUESTIONS

QUESTION	ANSWER
WHERE CAN I OBTAIN INFORMATION ON THE STANDARD LONG FORM PROCESS?	BNY MELLON ADMINISTERS THE LONG FORM PROCESS. PLEASE REFER TO THE BNY MELLON CONTACT DETAILS SECTION OF THIS NOTICE FOR ASSISTANCE.
WHEN DO I NEED TO USE <b>EXHIBIT II</b> (COVER LETTER) AT THE END OF THIS NOTICE?	ONLY FOR THE STANDARD LONG FORM PROCESS
HOW LONG DOES IT TAKE TO RECEIVE PAYMENT ON STANDARD LONG FORM PROCESS?	GENERALLY 6 MONTHS TO 1 YEAR

### ***Warning and Disclaimer:***

**BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of DSs, and their agents, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and expenses (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. 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 submitting holders of DSs and their agents, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities or the applicable issuer will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DSs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.**























**Appendix F (continued) - ADR File Example (Excel)**  
**PLEASE NOTE NEW FORMAT FOR THIS DIVIDEND**

T	U	V	W	X	Y	Z	AA
BENEFICIARY NAME	LEGAL STATUS OF BENEFICIARY	NAME (FISCAL ADDR. 1)	ADDITIONAL NAME (FISCAL ADDR.2)	ADDITIONAL INFO (FISCAL ADDR.3)	STREET AND NUMBER (FISCAL ADDR.4)	LOCALITY (FR) OR TOWN (FISCAL ADDR.5)	POSTAL CODE (FR) / COUNTRY CODE (FISCAL ADDR.6)
JOHN DOE CHARITY	71	JOHN DOE CHARITY			125 ANY STREET, FLOOR 9	NEW YORK, NY	10002
ERIC SMITH	20	ERIC SMITH			800 ABBEY ROAD, APT 21B	TORONTO, ONTARIO	M5G 2C2

AB	AC	AD	AE	AF	AG	AH	AI
FISCAL RESIDENCE COUNTRY	LOCAL FISCAL IDENTIFICATION NUMBER	MARKET FISCAL IDENTIFICATION NUMBER	CLIENT REFERENCE	QUANTITY OF SHARES DISTRIBUTED	ADR QUANTITY DISTRIBUTED	ADR BROKER NUMBER	ADR BROKER NAME
US	123-45-6789			10,000	10,000	2504	BNY MELLON
CA	T26543214			55,000	55,000	2504	BNY MELLON

LEGAL STATUS OF BENEFICIARY CODES	
20	INDIVIDUALS
50	CORPORATIONS
6	PENSION FUNDS
71	FOUNDATIONS / CHARITIES
69	RICS, REITS, & REMICS

**Appendix F (continued) - ADR File Example (Excel)**  
**PLEASE NOTE NEW FORMAT FOR THIS DIVIDEND**



**←Attachment: AppendixF\_BNPTemplate.xls**

**You may no longer use the above information to create your own excel spreadsheet. This is strictly to be used as a guide. You must either use GlobeTax's ESP system, which has been automatically updated to account for the format change, or you must use the file template attached (double-click the paper clip above). Submissions received by the French custodian, on a file not created with the above methods will be summarily rejected.**

## **EXHIBIT I - Rules to be applied when creating an ADR file**

1. Please note that the previous Appendices B.2 – B.8 Physical Beneficiary List formats have been eliminated. Going forward all beneficiary details must be submitted either through the ESP powered by GlobeTax system, or you must use the Appendix F file attached on page 19 of this Important Notice (double-click the paper clip icon).
2. The order of fields (columns) must be strictly respected, as specified in the document describing the structure (DS\_File\_Example).
3. Only the following fields may be left blank: Additional Name (Fiscal Addr.2), Additional Info (Fiscal Addr. 3), Market Fiscal Identification Number, Client Reference (Optional), ADR Broker Name (Optional)
4. Numeric values should not contain any commas, semicolons, or blanks.
5. The maximum length of the fields should be respected. Thus, the value of Street and Number (Fiscal Addr.4) “800, Abbey Road” (15 characters) is valid; “1964, Tutankhamun Lane, Home of the Rising Sun, Apartment 10B, Floor 15” is not, as its length (71 characters) is greater than 65 – the maximum length allowed for this field.
6. The use of the semicolon (;) is prohibited.

The rules above should be scrupulously respected, in order to assure rapid and efficient integration of the provided files.

**EXHIBIT II - COVER LETTER REQUIRED FOR FRENCH STANDARD LONG FORM RECLAIMS  
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

**[DATE]**

Globetax as Agent for BNY Mellon  
90 Broad Street-16<sup>th</sup> Floor  
New York, NY 10004-2205  
Attn: FRANCE

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on French DS(s). We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date March 21, 2014 for the security TOTAL.

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF DSs CITED BELOW] DS(s). As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. **The ratio is 1 DS (s) to 1 Ordinary share.** The information is as follows:

<u>Name</u> <u>of beneficial owner</u>	<u>Address</u>	<u>Type of Account</u>	<u>Taxpayer ID #</u>	<u># of DS(s) held</u>
1)				
2)				
3)				
4)				

We ask that BNY Mellon apply to the French Custodian Bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] or via email at [SIGNATORY'S EMAIL ADDRESS] should you have any questions.

**Agreements, Representations and Indemnification**

We hereby agree that this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depository Share for standard Long Form tax reclaim (with a minimum of \$25.00), and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including the (respective) 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 agree that fees paid to BNY Mellon may be shared with its Agents.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax reclaim benefits will be subject to review and approval 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.

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein 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 refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, 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, 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.

Sincerely,

[Signature of authorized signatory for DTC Participant]

**[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]**

PAYMENT ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
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