



Important Notice
The Depository Trust Company

B #:	1434-14
Date:	July 24, 2014
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief – Country: Netherlands Nostrum Oil and Gas - Reg. S CUSIP: 66978B203 Record Date: 05/30/2014 Payable Date: 06/06/2014

NO EDS

DTCC received a notice from GlobeTax/BNY Mellon For more information, please continue to the next page.

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



BNY MELLON

NOSTRUM OIL & GAS—Reg. S has announced a cash dividend. BNY Mellon acts as the Depositary for the company’s American Depositary Receipt (“DR”) program.

On June 6, 2014, all holders received this dividend net of the full Netherland statutory withholding tax of 15% and now have the possibility to reclaim as outlined in the Eligibility Matrix.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	NETHERLANDS
ISSUE	NOSTRUM OIL AND GAS—REG. S
CUSIP#	66978B203
DEPOSITARY	BNY MELLON
DEPOSITARY RECEIPT RECORD DATE	MAY 30, 2014
DEPOSITARY RECEIPT PAY DATE	JUNE 6, 2014
DEPOSITARY RECEIPT GROSS DIVIDEND RATE ON PAY DATE	\$ 0.35
ORD GROSS DIVIDEND RATE ON PAY DATE	€ 0.25656
RATIO	1 ORD : 1 DR
STATUTORY WHT RATE	15%

FEES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL HOLDER	FINAL SUBMISSION DEADLINE (8:00PM EST)
QUICK REFUND	PRIMARY LONG FORM BATCH	CHECK	Up to \$0.0075 per Depositary Receipt (“DR”)	\$25	AUGUST 13, 2014
LONG FORM	ONGOING	CHECK	Up to \$0.0075 per Depositary Receipt (“DR”)	\$25	OCTOBER 31, 2019

ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE - 15%	0%	Non-Treaty Countries	NONE
FAVORABLE - 10% POST-PAY DATE	5%	Azerbaijan, Bahrain, China, Czech Republic, Hong Kong, India, Indonesia, Kuwait, Oman, Portugal, Qatar, Romania, Saudi Arabia, Slovak Republic, South Africa, Taiwan, United Arab Emirates, Venezuela	IB 92 UNIVERSEEL & CLIENT LISTING
FAVORABLE - 10% POST-PAY DATE	5%	Ghana, Japan, United Kingdom	IB 93 UNIVERSEEL & CLIENT LISTING
EXEMPT - 0% POST PAY-DATE	15%	US ARTICLE 36—CHARITIES under 501(a), 501(c)(3), 509(a)(1), 509(a)(2), 509(a)(3), 17-(b)	ESP SUBMISSION / CLIENT LISTING
EXEMPT - 0% POST-PAY DATE	15%	US ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a), 501(a)	ESP SUBMISSION / CLIENT LISTING
EXEMPT - 0% (FOREIGN TAX EXEMPT)	15%	Any entity domiciled in a state in which it is not subject to tax on profits, as long as that state has an Exchange of Tax Information Agreement in place with the Netherlands, & that entity would not be subject to profits tax in the Netherlands if it were based therein.	CERTIFICATE OF RESIDENCY, ARTICLES OF ASSOCIATION, & DIV 16 "Refund for foreign bodies with exemption from profits tax"

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IB 92 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL HOLDER, DOMICILED IN NON-REMITTANCE-BASED JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL HOLDER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL HOLDER & MUST BEAR THE STAMP OF LOCAL TAX AUTHORITY
IB 93 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL HOLDER, DOMICILED IN REMITTANCE-BASED JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL HOLDER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL HOLDER & MUST BEAR THE STAMP OF LOCAL TAX AUTHORITY

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
DIV 16	THIS FORM IS USED TO APPLY FOR A REFUND FOR FOREIGN BODIES NOT SUBJECT TO ANY TAX ON PROFITS. (SEE ELIGIBILITY MATRIX)	ORIGINAL	BENEFICIAL HOLDER
ARTICLES OF ASSOCIATION	A DOCUMENT SPECIFYING THE REGULATIONS FOR THE OPERATIONS OF A LEGAL ENTITY. THE ARTICLES OF ASSOCIATION DEFINE THE ENTITIES PURPOSE, ORGANIZATIONAL STRUCTURE AND HOW FINANCIAL RECORDS ARE MAINTAINED	COPY	ISSUED BY THE BENEFICIAL HOLDER
COVER LETTER (EXHIBIT A)	A LISTING OF THE BENEFICIAL HOLDERS NAMES, TAXPAYER ID NUMBERS, NUMBER OF SHARES, AND ENTITY TYPE (CHARITY OR PENSION). THE COVER LETTER IS PROVIDED TO BNY MELLON BY THE PARTICIPANT, EITHER THROUGH ESP SUBMISSION OR THROUGH TRADITIONAL HARD COPY RECLAIM COVER LETTER.	ORIGINAL	DTC PARTICIPANT

CONTACT DETAILS

PRIMARY CONTACT	KASEY HARBES
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	DutchESP@GLOBETAX.COM
COMPANY	GLOBETAX AS AGENT FOR BNY MELLON
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	STEPHANIE URUGUTIA
	LAURA GALLO

BNY Mellon now offers ESP powered by GlobeTax, a paperless withholding tax reclaim process, for Exempt Organizations (qualified under Article 36 of the Tax Convention) and Exempt Pension Trusts (qualified under Article 35 of the Tax Convention) to participants holding Depository Receipts and New York Registry Shares.

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

<https://esp.globetax.com>

Please contact Ms. Kasey Harbes 1-800-915-3536 or via email at DutchESP@GLOBETAX.COM if you have any questions about this process.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

QUESTION	ANSWER
AM I REQUIRED TO FILE THROUGH ESP?	NO, YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH THE MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
IS THERE A RELIEF AT SOURCE PROCESS FOR THIS EVENT?	NO, RELIEF AT SOURCE IS NOT AVAILABLE FOR THIS EVENT.
IS THERE ANY CASE IN WHICH A U.S. RESIDENT 401(a), 401(K), 457(b), 403(b), IRA, ROTH IRA, EMPLOYEE PENSION PLANS OR SIMPLE RETIREMENT ACCOUNT WOULD NOT QUALIFY FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY?	THESE ACCOUNT TYPES WILL NOT BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY IN ANY TAXABLE YEAR IF LESS THAN 70% OF THE TOTAL AMOUNT OF WITHDRAWALS FROM SUCH U.S. TRUST DURING THAT YEAR IS USED TO PROVIDE PENSION, RETIREMENT OR OTHER EMPLOYEE BENEFITS AS MEANT IN ARTICLE 35 OF THE TREATY.
WILL BNY MELLON / GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL HOLDERS?	BNY MELLON / GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID.

QUICK RECLAIM QUESTIONS

DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON / GLOBETAX IN ORDER TO PARTICIPATE IN THE QUICK RECLAIM PROCESS?	NO, YOU MAY PROVIDE THE BENEFICIAL HOLDER BREAKDOWN VIA ESP.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK RECLAIM PROCESS?	NO, YOU WILL BE PAID BY CHECK.

FREQUENTLY ASKED QUESTIONS (FAQs)

QUICK RECLAIM QUESTIONS (continued)

QUESTION	ANSWER
ONCE I SUBMIT A QUICK REFUND CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	WE ESTIMATE PAYMENT WITHIN APPROXIMATELY 6 -8 WEEKS OF PAY DATE.
DOES THE QUICK RECLAIM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL HOLDER REQUIREMENT?	ANY CLAIM FOR BENEFICIAL HOLDERS HOLDING LESS THAN 5,000 DR WILL BE AUTOMATICALLY HELD AND SUBSEQUENTLY FILED VIA THE TRADITIONAL LONG FORM PROCESS.

LONG FORM QUESTIONS

HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 4-6 MONTHS.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL HOLDER?	NO, ALL CLAIMS WILL BE PROCESSED THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL HOLDER.
WHAT WILL THE FEE BE IF A BENEFICIAL HOLDER'S CLAIM IS FOR LESS THAN \$50?	BNY MELLON / GLOBETAX IS WILLING TO WAIVE THE \$25 MINIMUM ON AN EXCEPTIONAL BASIS IN FAVOR OF A SPLIT OF THE RECLAIMED FUNDS OF 50/50 FOR ANY BENEFICIAL HOLDER RECLAIMING LESS THAN \$50.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK.

WARNING & 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 DRs, and their agents and the participants, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and (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 DRs and their agents and the participants, 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 DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

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.

EXHIBIT A—COVER LETTER

Please place on your Company Letterhead

Tax Relief Request Form

ISSUE: NOSTRUM OIL AND GAS—REG. S
CUSIP: 66978B203
RECORD DATE: MAY 30, 2014
PAY DATE: JUNE 06, 2014

Full Beneficial Holder Name Shares Held Tax Payer I. D. # Reclaim %

1.

Total Shares: _____

Please include a disk if there are more than 5 beneficial holders.

We ask that GlobeTax, file these withholding tax relief requests for the above-mentioned beneficial holder(s). Please contact the undersigned should you have any questions.

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 \$0.0075 per Depository Receipt for Quick Refund or up to \$0.0075 per Depository Receipt for the Long Form (with a minimum of \$25), 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 acknowledge that fees paid to BNY Mellon 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 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 each of the beneficial holders identified hereby 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 holders.

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,

Title:
Address:
DTC Participant #:
Completed claims should be sent to:

**GlobeTax
90 Broad Street – 16th Floor
New York, NY 10004
ATTN: Dutch Reclaim Group**