



B #:	1; 65-15
Date:	Qevqdt 52, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: NORWAY STATOIL A.S.A CUSIP: 85771P102 <u>Record Date:</u> 11/16/2015 <u>Payable Date:</u> 341244237 <u>CA Web Instruction Deadline:</u> 11/17/2015 8:00 P.M.

PLEASE NOTE: ONE DAY CA WEB WINDOW 11/17/2015

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 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 over 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.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

Non-Confidential

**PLEASE NOTE:
ONE DAY CA WEB WINDOW**

STATOIL A.S.A. has announced a cash dividend. Deutsche Bank Trust Company Americas acts as the Depository for the company’s American Depository Receipt (“ADR”) 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, Representations and Indemnification below.

On ADR Pay Date, all holders will have the opportunity to receive their full treaty benefits as outlined in the “Eligibility Matrix.”

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	NORWAY
ISSUE	STATOIL A.S.A
CUSIP#	85771P102
DEPOSITARY	DEUTSCHE BANK TRUST COMPANY AMERICAS
ADR RECORD DATE	NOVEMBER 16, 2015
ADR PAY DATE	DECEMBER 2, 2015
ADR GROSS DIVIDEND RATE ON PAY DATE	\$ 0.22010
ORD GROSS DIVIDEND RATE ON PAY DATE	1.80 NOK
RATIO	1 ORD : 1 ADR
STATUTORY WHT RATE	25%

CHARGES & DEADLINES					
FILING METHOD	DESCRIPTION	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
AT SOURCE	PAYMENT ON ADR PAY DATE	VIA DTC	UP TO \$0.005 PER ADR	N/A	NOVEMBER 17, 2015 (8 PM)
QUICK REFUND	APROX. PAYMENT JANUARY 2016	CHECK	UP TO \$0.01 PER ADR	N/A	JANUARY 4, 2016 (8 PM)
LONG FORM	POST PAY DATE, ONGOING	CHECK	UP TO \$0.01 PER ADR	\$25	OCTOBER 31, 2018

RELIEF AT SOURCE / QUICK REFUND ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE - 25%	0%	1) ANY SHAREHOLDER NOT DOMICILED IN A JURISDICTION LISTED AS HAVING A DOUBLE TAXATION TREATY WITH NORWAY. 2) CHARITIES, PENSIONS, RICS, TRUST FUNDS, AND SIMILAR ENTITIES MUST ELECT AT THE UNFAVORABLE RATE AS THEY <u>DO NOT MEET</u> ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND.	NONE
FAVORABLE - 15% (AT SOURCE)	10%	INDIVIDUALS, CORPORATIONS, GRANTOR TRUSTS AND ULTIMATE BENEFICIAL OWNER ENTITIES DOMICILED IN COUNTRIES WITH 15% WITHHOLDING TAX TREATIES. *SEE BELOW LIST OF COUNTRIES*	NONE
FAVORABLE - 15% (QUICK REFUND)	10%	1) INDIVIDUALS, CORPORATIONS, GRANTOR TRUSTS AND ULTIMATE BENEFICIAL OWNER ENTITIES DOMICILED IN COUNTRIES WITH 15% WITHHOLDING TAX TREATIES *SEE BELOW LIST OF COUNTRIES*	QUICK REFUND ADJUSTMENT LETTER (EXHIBIT A)

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.

LONG FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED (BLUE = GENERATED BY ESP)
FAVORABLE - 15% (LONG FORM)	10%	PLEASE SEE: COUNTRIES WITH 15% WITHHOLDING TAX TREATIES	1) CLAIM COVER LETTER 2) NORWEGIAN TAX RECLAIM LETTER 3) CERTIFICATE OF DIVIDEND PAYMENT 4) IRS FORM 6166 / CERTIFICATE OF RESIDENCE 5) PROOF OF SIGNING AUTHORIZATION (POA) 6) NON-INDIVIDUAL QUESTIONNAIRE* 7) PLAN DOCUMENTS* 8) ATTESTATION 9) RECLAIM DETAIL SPREADSHEET 10) ADDITIONAL AUTHORIZATION LETTER * - FOR NON-INDIVIDUALS ONLY
EXEMPT - 0% (EEA COMPANIES) POST-PAY DATE LONG FORM ONLY	25%	NORWEGIAN PUBLIC LIMITED COMPANIES AND OTHER COMPANIES OF THE SAME STANDING WHO ARE THE REAL BENEFICIAL OWNER. THE TAX EXEMPTION MODEL ALSO APPLIES TO FOREIGN COMPANIES ETC, OF THE SAME STANDING AS NORWEGIAN COMPANIES AS MENTIONED IN THE PROVISION, DOMICILED IN AN EEA COUNTRY.	ALL DOCUMENTATION USED FOR 25% CLAIMS ARE THE SAME AS THE DOCUMENTATION LISTED ABOVE FOR 10% CLAIMS, THE RECLAIM RATES SHOULD BE UPDATED TO 25% WHEREVER APPROPRIATE; ALL OTHER AMOUNTS RELATED TO THE RECLAIM RATE SHOULD LIKEWISE BE ADJUSTED.

COUNTRIES WITH 15% WITHHOLDING TAX RATES (10% RECLAIM)

ALBANIA	GREENLAND	PAKISTAN
ARGENTINA	ICELAND	POLAND
AUSTRIA	INDONESIA	PORTUGAL
AUSTRALIA	IRELAND	QATAR
AZERBAIJAN REPUBLIC	ISRAEL	SERBIA
BANGLADESH	ITALY	SINGAPORE
BARBADOS	IVORY COAST	SLOVAK REPUBLIC
BELGIUM	JAMAICA	SLOVENIA
BOSNIA-HERZEGOVINA	JAPAN	SOUTH AFRICA
BULGARIA	KAZAKHSTAN	SOUTH KOREA
CANADA	LATVIA	SPAIN
CHILE	LITHUANIA	SRI LANKA
CHINA	LUXEMBOURG	SWEDEN
CROATIA	MACEDONIA	SWITZERLAND
CZECH REPUBLIC	MALAWI	THAILAND
DENMARK	MALTA	TURKEY
EGYPT	MEXICO	UGANDA
ESTONIA	MONTENEGRO	UKRAINE
FAROE ISLANDS	MOROCCO	UNITED KINGDOM
FINLAND	NEPAL	UNITED STATES
FRANCE	NETHERLAND ANTILLES	VIETNAM
GAMBIA	NETHERLANDS	ZAMBIA
GERMANY	NEW ZEALAND	

CONTACT DETAILS

PRIMARY CONTACT	STEPHANIE URUGUTIA
DOMESTIC PHONE / FAX (U.S.)	1-800-876-0959 / 1-866-888-1120
INTERNATIONAL PHONE / FAX	1-212-747-9100 / 1-212-747-0029
EMAIL ADDRESS	NORWAYESP@GLOBETAX.COM
COMPANY	DEUTSCHE BANK TRUST COMPANY AMERICAS / GLOBETAX
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	JENNY LIN; KASEY HARBES

Deutsche Bank Trust Company Americas offers ESP powered by GlobeTax, to simplify the transmission of beneficial holder data. Required documentation, as outlined in this Important Notice, must be received by the Depository before the claim can be considered valid.

These claims should be submitted through the following web site. (Requires a one-time registration): <https://esp.globetax.com>

Please contact Stephanie Urugutia at 1-800-876-0959 or via email at NORWAYESP@GLOBETAX.COM if you have any questions about this process.

DISCLAIMER

All Post-Electronic Reclaims filing Long-Form:

U.S. residents and non-U.S. residents who have missed the Quick Refund Process deadlines may file for a “long-form” refund by submitting a claim via either ESP or traditional methods to Deutsche Bank Trust Company Americas / GlobeTax prior to the expiry of the right to claim. Based on their country, that period generally expires three (3) years from the end of the year in which the dividend was paid in the local market. Claims received after the long form deadline will be filed on a best effort basis at the discretion of Deutsche Bank Trust Company Americas / GlobeTax.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained 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.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
QUICK REFUND ADJUSTMENT LETTER (EXHIBIT A)	ONLY FOR QUICK REFUND: THIS LETTER LISTS BOTH THE ORIGINAL CA WEB ELECTION, AND THE REQUESTED POST CA WEB WINDOW ADJUSTED NUMBERS	ORIGINAL	DTC PARTICIPANT
COVER LETTER (EXHIBIT B)	COVER LETTER ON PARTICIPANT LETTERHEAD SUMMARIZING ENTIRE CLAIM: BENEFICIAL OWNERS, ADDRESSES, TAX IDs, & ADR AMOUNTS, ETC.	ORIGINAL	DTC PARTICIPANT
NORWEGIAN TAX RECLAIM LETTER (EXHIBIT C)	LETTER TRANSFERRING INDIVIDUAL CLAIM TO DEUTSCHE BANK TRUST COMPANY AMERICAS	ORIGINAL	DTC PARTICIPANT
CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D)	DOCUMENT CERTIFYING THE DIVIDEND WAS PAID TO THE BENEFICIAL OWNER, LESS WITHHOLDING TAX.	ORIGINAL	DTC PARTICIPANT
IRS FORM 6166 (U.S. ONLY)	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE ISSUED FOR THE TAX YEAR OF THE DIVIDEND EVENT.	ORIGINAL	IRS REPRESENTATIVE
CERTIFICATE OF RESIDENCE (NON-U.S. TREATY COUNTRIES)	A DOCUMENT CONFIRMING RESIDENCY OF THE BENEFICIAL OWNER DOMICILED WITHIN A TREATY COUNTRY. THIS MUST BE SIGNED BY AND BEAR THE STAMP OR SEAL OF THE LOCAL TAX AUTHORITY *CERTIFICATE OF RESIDENCY MUST REFER TO NORWAY TREATY*	ORIGINAL	TAX AUTHORITY
NON-INDIVIDUAL QUESTIONNAIRE* (EXHIBIT E)	QUESTIONNAIRE TO BE COMPLETED BY THE BENEFICIAL OWNER.	COPY	N/A
PLAN DOCUMENTS*	ANY DOCUMENT WHICH WOULD AID IN DEFINING THE LEGAL NATURE OF THE BENEFICIAL OWNER IN THEIR COUNTRY OF DOMICILE.	COPY	N/A
ATTESTATION (EXHIBIT F)	BENEFICIAL OWNER DECLARATION CONFIRMING ELIGIBILITY STATUS FOR DIVIDEND EVENT.	ORIGINAL	BENEFICIAL OWNER
DECLARATION OF BENEFICIAL OWNERSHIP (EXHIBIT G)	SPREADSHEET LISTING DETAILS OF THE DIVIDEND EVENT.	ORIGINAL	BENEFICIAL OWNER
AUTHORIZATION LETTER (EXHIBIT H)	SIGNING AUTHORIZATION, DIRECTLY FROM THE BENEFICIAL OWNER TO THE DEPOSITARY.	ORIGINAL	BENEFICIAL OWNER

***FOR NON-INDIVIDUAL ENTITIES ONLY**
(BLUE = GENERATED BY ESP)

FREQUENTLY ASKED QUESTIONS (FAQS)

RELIEF AT SOURCE QUESTIONS

QUESTION	ANSWER
IS THERE A RELIEF AT SOURCE PROCESS FOR THIS EVENT?	YES, PLEASE ELECT FAVORABLE POSITON VIA CA WEB.
WHAT DOCUMENTATION DO I NEED TO SUBMIT TO RECEIVE THE FAVORABLE RATE VIA CA WEB?	NONE.
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 ADR WITH NO MINIMUM. AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO DEUTSCHE BANK TRUST COMPANY AMERICAS OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS.
IS THE PROCESS FOR TAX RELIEF OFFERED AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
MAY NORWEGIAN RESIDENTS BENEFIT FROM THE FAVORABLE RATE	NO, THEY MAY NOT.
WHY MUST CHARITIES, PENSIONS, RICS, MULTI-OWNER TRUST FUNDS, AND SIMILAR ENTITIES ELECT AT THE UNFAVORABLE RATE?	<p>THE NORWEGIAN TAX AUTHORITY HAS DETERMINED THAT BENEFICIAL OWNERS WHO ARE NOT SUBJECT TO TAX IN THEIR DOMICILED COUNTRY, OR WHO ARE NOT THEMSELVES THE ULTIMATE BENEFICIAL OWNER DO NOT MEET ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND.</p> <p>IF THE PARTICIPANT WISHES TO SUBMIT A LONG FORM CLAIM ON BEHALF OF THESE OWNERS, GLOBETAX MAY, AT OUR DISCRETION, STILL ATTEMPT TO FILE THE CLAIM IN HOPES THAT THIS INTERPRETATION OF THE TREATY WILL BE REEVALUATED.</p>

FREQUENTLY ASKED QUESTIONS (FAQS) (CONTINUED)

QUICK REFUND QUESTIONS

QUESTION	ANSWER
WHAT IS THE QUICK REFUND PROCESS?	THE QUICK REFUND IS A LIMITED OPPORTUNITY, POST CA WEB WINDOW, FOR PARTICIPANTS WHO MISSED THE CA WEB WINDOW TO ELECT, OR WISH TO INCREASE THEIR FAVORABLE POSITION.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?	YES, YOU MUST SEND GLOBETAX A SIGNED ORIGINAL QUICK REFUND ADJUSTMENT LETTER ON PARTICIPANT LETTERHEAD.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?	NO, YOU WILL BE PAID BY CHECK.
ONCE I SUBMIT A QUICK REFUND CLAIM, HOW LONG WILL IT TAKE TO BE PAID?	IT SHOULD GENERALLY OCCUR WITHIN APPROXIMATELY 4 MONTHS.
IS THE QUICK REFUND 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. QUICK REFUND APPLICATIONS RECEIVED POST DEADLINE WILL BE REJECTED. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.01 PER ADR FOR QUICK REFUND WITH A MINIMUM OF \$25.00, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO DEUTSCHE BANK TRUST COMPANY AMERICAS OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS.
IS THE QUICK REFUND PROCESS FOR TAX RELIEF OFFERED AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

FREQUENTLY ASKED QUESTIONS (FAQS) (CONTINUED)

LONG FORM QUESTIONS

QUESTION	ANSWER
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 18 - 24 MONTHS.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO, ALL CLAIMS WILL BE PROCESSED, THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER.
WHAT WILL THE FEE BE IF A BENEFICIAL OWNER'S CLAIM IS FOR LESS THAN \$50?	DEUTSCHE BANK TRUST COMPANY AMERICAS IS WILLING TO SPLIT THE RECLAIMED FUNDS 50/50 FOR ANY BENEFICIAL OWNER 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.
IS THE 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 \$0.01 PER ADR FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00. 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 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.
IS THIS LONG FORM PROCESS FOR TAX RELIEF OFFERED BY AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

**EXHIBIT A – QUICK REFUND ADJUSTMENT LETTER (QUICK REFUND ONLY)
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD**

(Date)

Deutsche Bank Trust Company Americas / GlobeTax
90 Broad Street - 16th Floor
New York, New York 10004
Attn: Norwegian Tax Reclaims

We, _____, hereby certify that the below indicated shares of **STATOIL A.S.A. (CUSIP 85771P102)**, held over the Record Date of **NOVEMBER 16, 2015** are entitled to the Favorable rate of 15% tax withheld at source on ADR Pay Date of **DECEMBER 2, 2015**. These shares are eligible for quick refund under the provisions between the applicable countries / states / territories and Norway Income Tax Treaty Convention.

By certifying for the applicable withholding tax rate, we certify that the criteria listed below have been met.

The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States or another country that is eligible for the 15% Norwegian withholding tax rate as specified in the Important Notice.

The Participant hereby certifies that it will indemnify Deutsche Bank Trust Company Americas (and its agents) for any liability Deutsche Bank Trust Company Americas may incur as a result of reliance upon information provided by such Participant in connection with a withholding tax election, a claim for refund, or a failure to provide information requested by the Norwegian Tax Authorities. Deutsche Bank Trust Company Americas shall not be liable for failure to secure a refund of Norwegian tax withheld.

The Participant understands that Deutsche Bank Trust Company Americas shall not be liable for any loss resulting from fluctuations in the foreign currency exchange rate that may reduce the value of any refund claimed.

The Participant agrees to immediately return to Deutsche Bank Trust Company Americas any funds erroneously received as a result of an improper withholding tax election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon.

If requested by the Norwegian Tax Authorities (directly or indirectly), the Participant agrees to provide Deutsche Bank Trust Company Americas with any of the following information/documentation respecting each beneficial owner for whom a reduced tax rate has been elected: the full names, complete addresses, the countries of residence for tax purposes, dates of birth, taxpayer identification numbers (including social security numbers), as well as the number of depositary receipts for which the reduced rate of withholding tax was certified, the rate that was applied, and any other information that may be reasonably requested, including possibly an IRS certificate of U.S. residence on Form 6166 and certificate of residence.

Security Name: STATOIL A.S.A. (CUSIP 85771P102)

	ORIGINAL CA WEB ELECTIONS	REVISED ELECTIONS
FAVORABLE (85%):	_____ ADRs	_____ ADRs
UNFAVORABLE (75%):	_____ ADRs	_____ ADRs

Deutsche Bank Trust Company Americas shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to Deutsche Bank Trust Company Americas plus any interest, additions to tax or penalties imposed thereon. This is not tax advice. Please consult your tax advisor.

Certified By _____ Date: _____
Authorized Signature _____
NAME _____
Phone: _____
TITLE _____
DTC PARTICIPANT NUMBER _____

PAYMENT ADDRESS _____

EXHIBIT B – COVER LETTER (LONG FORM ONLY)
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD

(Date)

Deutsche Bank Trust Company Americas / GlobeTax
90 Broad Street - 16th Floor
New York, New York 10004
Attn: Norwegian Tax Reclaims

Enclosed are tax reclamation documents, which we have submitted on behalf of our clients who have had excess Norwegian tax withheld from dividends paid on Norwegian ADRs. We, **[NAME OF DTC PARTICIPANT]**, also known under DTC participant number **[DTC PARTICIPANT NUMBER]**, hereby state that each beneficial owner cited below held the respective amount of shares on the record date of **November 16, 2015** for the security **STATOIL A.S.A. (CUSIP: 85771P102)**

Below is the list of beneficial owners and their respective holdings, which total **[TOTAL NUMBER OF ADRs CITED BELOW]** ADRs. As required the following documents are attached for each beneficial owner: **claim repayment letter, certification of payment, certificate of residence, and signing authorization. The ratio for STATOIL A.S.A. is 1 ADR to 1 Ordinary share.** The beneficial owner information is as follows:

<u>Beneficial Owner Name</u>	<u>Address</u>	<u>Taxpayer I.D. Number</u>	<u># of ADRs</u>	<u># of ORDs</u>	<u>Reclaim %</u>
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- 1)
- 2)
- 3)

Note: For more than 7 Beneficial Owners, please provide an excel breakdown of share owner information

We authorize the Deutsche Bank Trust Company Americas to present this documentation on the behalf of the beneficial owners listed above. Please contact the undersigned at [Signatory’s Telephone Number] should you have any questions.

Deutsche Bank Trust Company Americas shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to Deutsche Bank Trust Company Americas plus any interest, additions to tax or penalties imposed thereon. This is not tax advice. Please consult your tax advisor.

Sincerely,

[SIGNATURE OF THE AUTHORIZED OFFICER FOR DTC PARTICIPANT]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

[SIGNATORY’S ADDRESS/DTC PARTICIPANT ADDRESS]

EXHIBIT C – NORWEGIAN TAX RECLAIM LETTER (LONG FORM ONLY)
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD

(Date)

Deutsche Bank Trust Company Americas / GlobeTax
90 Broad Street - 16th Floor
New York, New York 10004
Attn: Norwegian Tax Reclaims

RE: Issue: **STATOIL A.S.A.** CUSIP #: **85771P102**
ADR Record Date: **NOVEMBER 16, 2015** ADR Payable Date: **DECEMBER 2, 2015**
DTC Participant #: _____ Total ADR Shares on Record Date: _____
Beneficial Owner Name: _____
Beneficial Owner Address: _____
Type of Account: _____ ADR Shares held: _____
Gross Dividend Paid (NOK): _____ Ordinary Shares held: _____
W/H Tax Amount (NOK): _____ Ratio: 1 ADR = 1 ORD
10% / 25% Amount Claimed (NOK): _____
Beneficial Owner Type (i.e.: individual, trust, investment fund, corporation, etc):

Enclosed are the following documents required to file a Norwegian tax reclaim (please check):

- _____ Copy of relevant portion(s) of the trustee/custodial agreement or Power of Attorney allowing DTC Participant to sign on behalf of the beneficial owner.
- _____ IRS Form 6166 or a Treasury Determination Letter or Foreign Tax Authority Certificate
- _____ Certification (Proof of Payment)
- _____ Norway Non-Individual Questionnaire (completed by Beneficial Owner)*
- _____ Documentation (such as a Plan Document) which spells out the legal nature of the Beneficial Owner in their home country.*
- _____ Attestation
- _____ Declaration of Beneficial Owner

***For non-individual entities only**

Deutsche Bank Trust Company Americas shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to Deutsche Bank Trust Company Americas plus any interest, additions to tax or penalties imposed thereon. This is not tax advice. Please consult your tax advisor.

Sincerely,

(Beneficial Owner/ Trustee/Custodian) Telephone Number: _____

(Beneficial Owner/ Trustee/Custodian Address)

EXHIBIT D – CERTIFICATE OF DIVIDEND PAYMENT (LONG FORM ONLY)
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD

ALL AMOUNTS MUST BE IN NORWEGIAN KRONER (NOK)

CERTIFICATION OF PAYMENT

[DTC Participant Name] hereby certifies that the following beneficial owner (holding the security **STATOIL A.S.A.** ADRs (CUSIP # 85771P102 ISIN# NO0010096985) was a holder of record on **November 16, 2015**. The beneficial owner was paid the dividend less the 25% withholding tax at source and is entitled to the [Refund] % tax refund stipulated under the provisions of the [Country of Residence of the Beneficial Owner] – Norway Income Tax Treaty Convention

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on **December 2, 2015**.

Agent: [DTC Participant Name]
[DTC Participant Number]

Beneficial Owner: [Beneficial Owner Name]
[B/O Address]
[B/O City State Zip Code]
[B/O Country of Residence]

Security: STATOIL A.S.A.

Ordinary Pay date: November 25, 2015

Ex-date: November 13, 2015

Shares held: [Number of Ordinary Shares Held]

Dividend Rate: 1.80 NOK per share

Gross Dividend: [Gross Dividend]

Amount of Tax Withheld (25%): [Amount of Tax Withheld]

Refund Amount Due ([Reclaim]%) : [Amount of Refund]

Certified By
Authorized Signature [Sign Here] _____ Date [Today's Date]

NAME _____
TITLE _____
INSTITUTION _____

**EXHIBIT E – NON-INDIVIDUAL QUESTIONNAIRE
(LONG FORM, NON-INDIVIDUALS ONLY)**

NORWAY NON-INDIVIDUAL CLAIM QUESTIONNAIRE

Full Beneficial Owner Name: _____

Tax ID #: _____

- 1) Does the entity invest its own capital or does it invest capital belonging to other persons or entities, on their behalf?
- 2) Can the investors individually decide how or where the capital is invested?
- 3) If yes, does their decision influence the size of a possible future pension or investment income?
- 4) Are the dividends from Norway redistributed to the investors, are they distributed as dividends or as any other type of income?
- 5) If they are distributed as dividends, are they regarded as Norwegian dividends or as dividends from a <COUNTRY OF RESIDENCE FOR TAX PURPOSES> company?
- 6) We would also like to know who the investors are, i.e. are they private persons, companies or institutions?
- 7) Is the entity open to only <COUNTRY OF RESIDENCE FOR TAX PURPOSES> investors or may other investors resident for tax purposes outside the <COUNTRY OF RESIDENCE FOR TAX PURPOSES> invest?
- 8) Whereas taxation is concerned, we need information on who is actually taxed on the dividends from Norway as such?
- 9) Who is entitled to the entity's capital if the entity is dissolved?
- 10) Is the entity tax exempt? If so, is it fully or partially exempt?

EXHIBIT F – ATTESTATION – (LONG FORM ONLY)

THIS DOCUMENT MUST BE:

- **PREPARED ON BENEFICIAL OWNER’S LETTERHEAD**
- **SIGNED BY THE BENEFICIAL OWNER**

NORWEGIAN ATTESTATION ORDINARY TAX RECLAIM

I/We, **FULL BENEFICIAL OWNER NAME**, Tax ID **XX-XXXXXXX**, do hereby certify that I/we am/are the beneficial owner of **X,XXX ADRs**, representing **X,XXX Ordinary Shares** of **STATOIL A.S.A.**, Ordinary Pay-date: **November 25, 2015** and that the dividends were received by the below beneficial owner/claimant and tax was withheld at **25%**.

In support to the above certification, I/We further certify that I/We am/are able to document:

1. that I/We am/are a resident of **[TREATY COUNTRY OF RESIDENCE]** (see Certificate of Residence enclosed);
2. that I/We am/are liable to tax in the above country; and
3. that I/We am/are the beneficial owner of the shares and the dividend and that the dividend is accumulated in assets and is part of the taxable income in **[TREATY COUNTRY OF RESIDENCE]** as described above so that the dividend is included in the balance sheet and in the taxable income of claimant.
4. that I/We am/are not a transparent partnership, trust, or estate.
5. that I/We do not have a tax domicile in Norway and/or the company is not registered in Norway.
6. that by signing this document I confirm that I have the corporate power to issue this attestation so that it is valid and legally binding on behalf of the company.

Signed

Date.....

EXHIBIT G – DECLARATION OF BENEFICIAL OWNERSHIP – (LONG FORM ONLY)

THIS DOCUMENT MUST BE:

- **PREPARED ON BENEFICIAL OWNER'S LETTERHEAD**
- **SIGNED BY THE BENEFICIAL OWNER**

CUSTODY ACCOUNT NUMBER: 050050098966
WITHHOLDING TAX RATE ON THE SAFEKEEPING ACCOUNT **25%**

Beneficial owner name	Tax identification number from the BO's country of domicile	ISIN	Security name	Dividend per share (NOK)	Ex-Date	ORD Record date	ORD Pay date	# of Ordinary shares on record date	Total dividend payment (NOK)	Amount of tax withheld (NOK)	Currency	Reclaimed amount (NOK)
		NO0010096985	STATOIL A.S.A.	1.80 NOK	November 13, 2015	November 16, 2015	November 25, 2015				NOK	
							Total Reclaimed Amount					

Beneficial Owner Name and Address

This document must be signed by the beneficial owner

EXHIBIT H – AUTHORIZATION LETTER – (LONG FORM ONLY)

THIS DOCUMENT MUST BE:

- **PREPARED ON BENEFICIAL OWNER’S LETTERHEAD**
- **SIGNED BY THE BENEFICIAL OWNER**

AUTHORIZATION LETTER REQUIRED FOR NORWEGIAN TAX RECLAIM FILINGS

Authorization

Final Beneficiary Details

Name: _____

Address: _____

Country of Residence: _____

Tax ID # (USA Only): _____

Custodian (Participant): _____

Authorization

The final beneficiary has authorized **Deutsche Bank Trust Company Americas / GlobeTax, and/or its agents** to submit applications for the reimbursement of Norwegian withholding tax in their name and on their behalf and to receive any corresponding refund amounts on their behalf, and to undertake any necessary communication with the Norwegian Tax Authority (NTA) in their name.

Date, Place