



B #:	0659-15
Date:	April 13, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Sweden Skanska AB CUSIP: 830561205 <u>Record Date:</u> 04/13/2015 <u>Payable Date:</u> TBA <u>EDS Cut-Off:</u> 04/17/2015 8PM EST <u>Documentation Cut-Off</u> 4/17/15 5PM EST

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 the 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 on 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

SKANSKA AB has announced a cash dividend. JPMorgan Chase acts as ADR Depositary Bank.

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.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWEDEN
ISSUE	SKANSKA AB
CUSIP#	830561205
DEPOSITARY	JPMorgan Chase
ADR RECORD DATE	April 13, 2015
ADR PAY DATE	TBD
ORD PAY DATE	April 16, 2015
ORD GROSS DIVIDEND RATE ON PAY DATE	SEK 6.75
RATIO	1 ORD : 1 ADR
STATUTORY WHT RATE	30%

CHARGES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	DOCUMENTATION MUST BE RECEIVED BY (ALL TIMES EST)
RELIEF AT SOURCE (FAVORABLE)	PAYMENT ON PAY DATE	VIA DTC	\$0.005 per ADR	\$0	CA WEB DEADLINE: April 17, 2015; 8:00 P.M. DOCUMENTATION DEADLINE AT GLOBETAX: April 17, 2015; 5:00 P.M.
RELIEF AT SOURCE (EXEMPT)	PAYMENT ON PAY DATE	VIA DTC	\$0.0075 per ADR	\$0	CA WEB DEADLINE: April 17, 2015; 8:00 P.M. DOCUMENTATION DEADLINE AT GLOBETAX: April 17, 2015; 5:00 P.M.
QUICK REFUND	POST-CA WEB PROCESS; ONGOING	CHECK	\$0.01 per ADR	\$25.00	May 25, 2015; 5:00 P.M
LONG-FORM	POST-CA WEB PROCESS; ONGOING	CHECK	\$0.01 per ADR	\$25.00	October 31, 2020; 5:00 P.M.

RELIEF AT SOURCE / QUICK REFUND ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE 30%	0%	NON-TREATY COUNTRIES	NONE
FAVORABLE 15%	15%	U.S. RESIDENT ENTITIES	1. COVER LETTER
EXEMPT U.S. 0%	30%	U.S. PENSION FUNDS	1. COVER LETTER 2. IRS FORM 6166 3. U.S PENSION ATTESTATION 4. SKV 3740
EXEMPT NON-U.S. 0%	30%	CANADIAN PENSIONS, SWISS PENSIONS, AND GREECE	1. COVER LETTER 2. SKV 3740
EXEMPT U.S. 0%	15%	U.S. PENSION FUNDS (CLAIMED FAVORABLE THROUGH CA WEB – PERTAINS TO QUICK REFUND PROCESS, ONLY)	1. COVER LETTER 2. IRS FORM 6166 3. U.S PENSION ATTESTATION 4. SKV 3740
FAVORABLE 5%	25%	UNITED KINGDOM AND NORTHERN IRELAND	1. COVER LETTER 2. SKV 3740
FAVORABLE 10%	20%	AUSTRIA, BELARUS, BULGARIA, CHILE, CZECH REPUBLIC, CHINA (NOT HONG KONG), INDIA, PORTUGAL, ROMANIA, SLOVAKIA, TAIWAN, UKRAINE, AND VENEZUELA	1. COVER LETTER 2. SKV 3740
FAVORABLE 15%	15%	ALBANIA, ARGENTINA, AUSTRALIA, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA (NON-PENSION), CROATIA, DENMARK, ESTONIA, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, HUNGARY, ICELAND, INDONESIA, IRELAND (REPUBLIC OF), ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORDIC COUNTRIES, NORWAY, PHILIPPINES (THE), POLAND, RUSSIA, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUPLIC OF), SPAIN, SRI LANKA, SWITZERLAND (NON-PENSION)*, VIETNAM, AND ZAMBIA	1. COVER LETTER 2. SKV 3740
FAVORABLE 20%	10%	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. COVER LETTER 2. SKV 3740
FAVORABLE 22.5%	7.5%	JAMAICA	1. COVER LETTER 2. SKV 3740
FAVORABLE 25%	5%	BRAZIL, KENYA, AND TANZANIA	1. COVER LETTER 2. SKV 3740

***NOTE: Participants using the DTC CA WEB system agree that the following criteria have been met:**

1. The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States who is eligible for the 15% or 0% Swedish withholding tax rate. This is not tax advice. Please consult your tax advisor.
2. The Participant hereby certifies that it will indemnify JPMorgan Chase (and its agents) for any liability it may incur as a result of reliance upon information provided by such Participant in connection with a CA WEB election, a claim for refund, or a failure to provide information requested by the Swedish Tax Authorities as described in item 5 below. JPMorgan Chase shall not be liable for any failure to secure a refund.
3. The Participant shall be liable for any loss due to foreign exchange fluctuations.
4. The Participant agrees to immediately return to JPMorgan Chase any funds erroneously received as a result of an improper CA WEB election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon.
5. If requested by the Swedish Tax Authorities (directly or indirectly), the Participant agrees to provide JPMorgan Chase with a Certificate of Fiscal Residency (a Form 6166) within 90 days of the Participant being informed of the request. The Swedish Tax Authority reserves the right to request records for the 5 preceding years. Participants who submit claims on behalf of qualified pension funds that elect the 0% withholding rate need to provide this information to JPMorgan Chase at the time the claim is made.

LONG FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE 15%	15%	U.S. RESIDENT ENTITIES	1. COVER LETTER 2. IRS FORM 6166 3. SKV 3740 4. CERTIFICATION OF DIVIDEND PAYMENT 5. POA(s)
EXEMPT U.S. 0%	30%	U.S. PENSION FUNDS (CLAIMED UNFAVORABLE THROUGH CA WEB AND NOT FILED THROUGH QUICK REFUND)	1. COVER LETTER 2. IRS FORM 6166 3. U.S PENSION ATTESTATION 4. SKV 3740 5. CERTIFICATION OF DIVIDEND PAYMENT 5. POA(s)
EXEMPT NON-U.S. 0%	30%	CANADIAN PENSIONS, SWISS PENSIONS, AND GREECE	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT 4. POA(s)
EXEMPT U.S. 0%	15%	U.S. PENSION FUNDS (CLAIMED FAVORABLE THROUGH CA WEB)	1. COVER LETTER 2. IRS FORM 6166 3. U.S PENSION ATTESTATION 4. SKV 3740 5. CERTIFICATION OF DIVIDEND PAYMENT 6. POA(s)
FAVORABLE 5%	25%	UNITED KINGDOM AND NORTHERN IRELAND	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT 4. POA(s)
FAVORABLE 10%	20%	AUSTRIA, BELARUS, BULGARIA, CHILE, CZECH REPUBLIC, CHINA (NOT HONG KONG), INDIA, PORTUGAL, ROMANIA, SLOVAKIA, TAIWAN,	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND

		UKRAINE, AND VENEZUELA	PAYMENT 4. POA(s)
FAVORABLE 15%	15%	ALBANIA, ARGENTINA, AUSTRALIA, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA (NON-PENSION), CROATIA, DENMARK, ESTONIA, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, HUNGARY, ICELAND, INDONESIA, IRELAND (REPUBLIC OF), ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORDIC COUNTRIES, NORWAY, PHILIPPINES (THE), POLAND, RUSSIA, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUPLIC OF), SPAIN, SRI LANKA, SWITZERLAND (NON-PENSION)*, VIETNAM, AND ZAMBIA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT 4. POA(s)
FAVORABLE 20%	10%	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT 4. POA(s)
FAVORABLE 22.5%	7.5%	JAMAICA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT 4. POA(s)
FAVORABLE 25%	5%	BRAZIL, KENYA, AND TANZANIA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATION OF DIVIDEND PAYMENT 4. POA(s)

*SWISS INDIVIDUALS QUALIFY FOR 15% REFUND. PLEASE CONTACT JPMORGAN CHASE BANK/GLOBETAX FOR FURTHER DETAILS.

EFFECTIVE JANUARY 1, 2013, **0% RATE APPLIES TO DIVIDENDS PAID TO FOREIGN INVESTMENT FUNDS RESIDENT IN AN **EEA COUNTRY** OR IN A COUNTRY WITH WHICH SWEDEN HAS AN EXCHANGE OF INFORMATION AGREEMENT. THE INVESTMENT FUND MUST BE EQUIVALENT TO A SWEDISH INVESTMENT FUND.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
SKV 3740	Claim for repayment of Swedish tax on dividends form. This form needs to be certified by the beneficial owner's local tax office for non-U.S. entities.	ORIGINAL	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
IRS FORM 6166	Issued by the Internal Revenue Service, stating the name and Taxpayer Identification number of the beneficial owner. The "Tax Year" of the 6166 must refer to the tax year of 2015. For U.S. Pensions the 6166 must certify that the pension plan is qualified under Section 401 (A) and is tax exempt under Section 501 (A).	ORIGINAL	IRS REPRESENTATIVE
CERTIFICATE OF RESIDENCY (CANADIAN PENSIONS)	Issued by the beneficial owners local Canadian Revenue Office, stating the name, Taxpayer Identification number and the address of the beneficial owner. Additionally, the COR must cite the provisions of the existing agreement within the meaning of the Canada/Sweden tax convention, including Article 10 Paragraph 8 for tax year 2015.	ORIGINAL	CANADA REVENUE AGENCY REPRESENTATIVE
COVER LETTER (APPENDIX A)	Cover letter required for all long-form, quick refund, and U.S. Pension relief-at-source claims	ORIGINAL	DTC PARTICIPANT
CERTIFICATION OF DIVIDEND PAYMENT (APPENDIX B)	Must be submitted for each beneficial owner with each long form claim, on participant letterhead	ORIGINAL	DTC PARTICIPANT
U.S PENSION ATTESTATION (APPENDIX C)	Attestation for U.S. Pensions	ORIGINAL	DTC PARTICIPANT
POWER OF ATTORNEY (APPENDIX D)	<p>If the beneficial owner signs the SKV 3740, then only 1 POA is required</p> <ul style="list-style-type: none"> • Between the DTC participant & depository (DTC letterhead) <p>If the DTC participant signs the SKV 3740 on behalf of the beneficial owner, then 2 POA's are required</p> <ul style="list-style-type: none"> • Between the DTC participant & depository (DTC letterhead) • Between beneficial owner & DTC participant (BO letterhead) 	COPY	BENEFICIAL OWNER AND/OR DTC PARTICIPANT

CONTACT DETAILS

PRIMARY CONTACT	JEANISE SYLVAIN
DOMESTIC PHONE (U.S.)	1-800-929-5484
DOMESTIC FAX (U.S.)	1-800-929-9986
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	Swedish_Reclaims@GlobeTax.com
COMPANY	JPMORGAN CHASE / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR ATTN: SWEDISH ADR RECLAIMS
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	GREGG LEWIS

ESP

powered by **GLOBETAX**

JPMorgan Chase offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to JPMorgan Chase, and creates applicable documentation on the Participants behalf including the SKV 3740 & U.S. Pension Attestation. These claims should be submitted through the following website:

<https://esp.globetax.com/>

Please contact Ms. Jeanise Sylvain at 1-800-929-5484 or via email at Jeanise_Sylvain@GlobeTax.com if you have any questions about this process.

This system is available for At-Source, Quick Refund, and Long-Form claims.

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
CAN I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	YES, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST BE ACCOMPANIED BY THE TRUST AGREEMENT
ARE FORM 6166S WITH IRS CODE RULING 81-100 ACCEPTED?	YES, WITH A TAX DETERMINATION LETTER
DOES THE BENEFICIARIES NAME ON THE FORM 6166 NEED TO MATCH THE POA?	YES, THE BENEFICIARIES NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	WE ESTIMATE IT TAKES 6 MONTHS FOR LONG FORM CLAIMS TO BE PAID

<p>DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</p>	<p>NO, THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.</p>
<p>WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO JPMORGAN CHASE / GLOBE TAX BY THE DEADLINE INDICATED IN THE "CHARGES & DEADLINES" SECTION?</p>	<p>ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG-FORM IF THIS TRANSPIRES.</p>
<p>WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?</p>	<p>IT IS 5 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND PAYS. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.</p>
<p>WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?</p>	<p>ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG-FORM IF THIS TRANSPIRES.</p>
<p>WILL JPMORGAN CHASE ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?</p>	<p>JPMORGAN CHASE 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.</p>

DISCLAIMER

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.

APPENDIX A – COVER LETTER

(DTC Participant’s Letterhead)

JPMorgan Chase Bank
90 Broad Street, 16th Floor
New York, New York 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646
ATTN: Swedish Reclaims

Re: Withholding Certification for SKANSKA AB ; CUSIP# 830561205

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who have had excess tax withheld from dividends paid on Swedish ADRs. We, (DTC Participant Name) holding shares at Cede & Co. under DTC# (DTC Number) hereby state that each beneficial owner cited below held the respective amount of shares on the record date of 13 APR 2015 for the security **SKANSKA AB (the “Issuer”)** ; **CUSIP# 830561205**.

Below is the list of beneficial owners and their holdings, which total **[TOTAL NUMBER OF ADRs CITED BELOW]** ADRs. As required the following documents are attached: Swedish claim form, Certification of payment, Certification of Residency and a Power of Attorney for each beneficial owner. **The ratio for SKANSKA AB is 1 ORD : 1 ADR Shares.** The information is as follows:

Name of Beneficiary	Complete Address	Tax ID Number	# ADRs	# ORDS

***Please submit a spreadsheet for claims of 6 or more beneficial owners.**

We authorize the JPMorgan Chase 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.

Participants will immediately return all erroneously received withholding taxes including any claims, additions to tax, charge backs, penalties or interest to the Swedish Tax Authorities, including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. In addition, the Participant will agree to indemnify, defend, hold and save JP Morgan Chase, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of JP Morgan Chase against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. JP Morgan Chase shall not be liable for the failure to secure any refund. This is not tax advice. Please consult your tax advisor.

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS:

APPENDIX B

THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD

ALL AMOUNTS MUST BE IN SEK

(Important – DTC Participants must complete a separate Certificate of Payment for each beneficial owner)

CERTIFICATION OF PAYMENT

[DTC Participant Name] hereby certifies that the following beneficial owner holding the security **SKANSKA AB ADRs** (CUSIP **830561205**) was a holder of record on **13 APR 2015**. The beneficial owner was paid the dividend less the **[Withheld %]** withholding tax at source and is entitled to the **[Refund %]** tax refund stipulated under the provisions of the “[Residence Country of Beneficial Owner]” – Sweden Tax Treaty Convention.

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on TBD.

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:	SKANSKA AB
Ordinary Pay Date:	16 APR 2015
Shares held:	[Number of Ordinary Shares Held]
Dividend Rate:	SEK 6.75 per share
Gross Dividend:	[Gross Dividend]
Amount of Tax Withheld (Withheld %):	[Amount of Tax Withheld]
Refund Amount Due (Reclaim %):	[Amount of Refund]

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

APPENDIX C

THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD

ATTESTATION FOR U.S. PENSIONS

[DATE]

JPMorgan Chase Bank
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Swedish Reclaims

We, [NAME OF DTC PARTICIPANT], also known under DTC participant number [DTC PARTICIPANT NUMBER], hereby confirm that each U.S. pension cited below held the respective amount of shares on the record date of **13 APR 2015** for the security **SKANSKA AB (the "Issuer")**; **CUSIP# 830561205** and that all U.S. pensions cited below meet the following tax reclaim requirements:

The pension fund/trust is:

1. Organized under the laws of the U.S.
2. Established and maintained in the U.S. primarily to administer or provide pensions or other similar remuneration, including social security payments.
3. Tax-exempt in the U.S. with respect to the activities described in item 2 above.
4. Comprised of participants within the fund of which more than 50 percent are American residents.
5. A resident of the United States, provided that such dividends are not derived from the carrying on of a trade or business by the pension fund or through an associated enterprise.
6. Confirming that the underlying security has been held in the account for at least two months prior to submitting the tax reclaim to JPMorgan Chase Bank. If the shares are part of a securities lending transaction over record date, the two-month holding period is considered interrupted and as a result disqualifies the pension's eligibility to claim at the exempt rate.

Below is the list of beneficial owners and their respective holdings. As required a Form 6166 and a Power of Attorney are attached for each beneficial owner.

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

We authorize the JPMorgan Chase Bank N.A. 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.

Participants will immediately return all erroneously received withholding taxes including any claims, additions to tax, charge backs, penalties or interest to the Swedish Tax Authorities, including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. In addition, the Participant will agree to indemnify, defend, hold and save JP Morgan Chase Bank N.A., the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of JP Morgan Chase Bank N.A. against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. JP Morgan Chase Bank N.A. shall not be liable for the failure to secure any refund. This is not tax advice. Please consult your tax advisor.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

APPENDIX D – POWER OF ATTORNEY

*****THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD*****

POWER OF ATTORNEY

(Broker’s Letterhead)

Power of Attorney

(Name of Broker), with address in **(City, State, Country)** hereby appoints JPMorgan Chase / GlobeTax (“Bank”) and/or the Bank’s designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in **SKANSKA AB** (“Securities”) that the Bank holds in its safe custody on behalf of the Undersigned broker/agent .

- i) To file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.

The Undersigned also authorizes the Bank and/or the Bank’s designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(Name of the broker representative)

<Place and Date>
Place and Date

<Signature of broker representative>
Authorized Signature(s)/Title(s)