



B #:	0872-15
Date:	May 29, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief - Country: Kazakhstan Kazmunaigas – 144A CUSIP: 48666V105 Record Date: 06/01/15 Payable Date: TBA CA Web Cut-Off Date: 06/15/15 8.00 PM (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 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.*

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



KAZMUNAIGAS-144A has announced a dividend. Deutsche Bank Trust Company Americas (“DBTCA”) acts as Depository for the company’s Depository Receipt (“DR”) program

Participants can use DTC’s Corporate Action Web (CA Web) instruction 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 contained in this notice.

On DR Pay Date, all eligible holders will have the opportunity to receive accurate entitlement as outlined in the “Relief-at-Source (“CA Web”) Eligibility Matrix”. Investors domiciled in tax haven countries listed on the declaration will receive the dividend net of the maximum withholding tax rate of 20%.

DIVIDEND EVENT DETAILS

COUNTRY OF ISSUANCE	KAZAKHSTAN
ISSUE	KAZMUNAIGAS -144A
CUSIP#	48666V105
DEPOSITARY	DEUTSCHE BANK TRUST COMPANY AMERICAS
DR RECORD DATE	JUNE 1, 2015
DR PAY DATE	TBA
ORD PAY DATE	TBA
ORD GROSS DIVIDEND RATE	KZT 440.0
RATIO	1 ORD : 6 DRs
STATUTORY WHT RATE	20%

IMPORTANT CHANGES

Please be informed that the company will not accept copies of the Certificate of Residence from investors domiciled in countries other than Kazakhstan. This rule applies to all investors regardless of the position held. For investors unable to present the original documents for relief at source, standard refund will be available within five years after the pay date. Please see the details below.

CHARGES & DEADLINES

FILING METHOD	PAYMENT METHOD	WITHHOLDING TAX RELIEF PROCESSING FEE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION & ELECTION DEADLINE (ALL TIMES EST)
RELIEF-AT-SOURCE	ELECTRONIC	None	None	CA Web DEADLINE: June 15, 2015; 8:00 P.M. DOCUMENTATION DEADLINE AT GLOBETAX: June 15, 2015; 5:00 P.M.
STANDARD REFUND	ELECTRONIC	None	None	FINAL DEADLINE: July 25, 2019

RELIEF AT SOURCE REFUND ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE – 20%	0%	RESIDENTS OF TAX HAVEN TERRITORIES (see Appendix C)	NONE
FAVORABLE– 15%	5%	ALL HOLDERS EXCEPT RESIDENTS DOMICILED IN TAX HAVEN TERRITORIES	1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE [^]
FAVORABLE– 10%	10%	ARMENIA, AZERBAIJAN, BULGARIA, CHINA, CZECH REPUBLIC, INDIA, KYRGYZSTAN, MALAYSIA, MONGOLIA, ROMANIA, RUSSIAN FEDERATION, SINGAPORE, SLOVAKIA, TAJIKISTAN, TURKEY, TURKMENISTAN, UZBEKISTAN	1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE [^]
FAVORABLE – 5%	15%	KAZAKH INDIVIDUALS	1) WITHHOLDING CERTIFICATION 2) COPY OF KAZAKH PASSPORT ^{**}
EXEMPT – 0%	20%	KAZAKH LEGAL ENTITIES	1) WITHHOLDING CERTIFICATION 2) COPY OF KAZAKH REGISTRATION CERTIFICATE ^{**}
PERCENTAGE OF OWNERSHIP*	5-10%	INVESTORS HOLDING MORE THAN 10%-30% OF THE OUTSTANDING SHARES OF THE ISSUING COMPANY.	1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE [^]

* PLEASE NOTE THAT A NUMBER OF TAX TREATIES PROVIDE FOR TWO OR MORE WITHHOLDING TAX RATES AVAILABLE DEPENDING ON CERTAIN PERCENTAGE OF HOLDING (10% - 30%) CONDITIONS SPECIFIED IN THE RESPECTIVE TREATIES. IT IS THE RESPONSIBILITY OF THE INVESTOR TO CONSULT WITH THEIR OWN TAX ADVISERS WITH RESPECT TO THE REQUIREMENTS FOR APPLICATION OF FAVORABLE WITHHOLDING TAX RATE.

[^] CERTIFICATE MUST BE AN ORIGINAL AND YEAR 2015 COR. IN ADDITION PAPERWORK MUST BE NOTARIZED AND APOSTILLED / LEGALIZED – SEE DESCRIPTION OF VARIOUS DOCUMENTATION BELOW.

^{**} MUST BE NOTARIZED (IN 2015) BY KAZAKHSTANI NOTARY

STANDARD REFUND ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE– 15%	5%	ALL HOLDERS EXCEPT RESIDENTS DOMICILED IN TAX HAVEN TERRITORIES,	<ol style="list-style-type: none"> 1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE[^] 3) APPLICATION LETTER 4) BANK STATEMENT
FAVORABLE– 10%	10%	ARMENIA, AZERBAIJAN, BULGARIA, CHINA, CZECH REPUBLIC, INDIA, KYRGYZSTAN, MALAYSIA, MONGOLIA, ROMANIA, RUSSIAN FEDERATION, SINGAPORE, SLOVAKIA, TAJIKISTAN, TURKEY, TURKMENISTAN, UZBEKISTAN	<ol style="list-style-type: none"> 1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE[^] 3) APPLICATION LETTER 4) BANK STATEMENT
FAVORABLE – 5%	15%	KAZAKH INDIVIDUALS	<ol style="list-style-type: none"> 1) WITHHOLDING CERTIFICATION 2) NOTARIZED COPY OF KAZAKH PASSPORT (WITH CURRENT YEAR STAMP) 3) APPLICATION LETTER 4) BANK STATEMENT
EXEMPT – 0%	20%	KAZAKH LEGAL ENTITIES	<ol style="list-style-type: none"> 1) WITHHOLDING CERTIFICATION 2) NOTARIZED COPY OF KAZAKH REGISTRATION CERTIFICATE (NOTARIZED IN 2015) 3) APPLICATION LETTER 4) BANK STATEMENT
PERCENTAGE OF OWNERSHIP*	5-10%	INVESTORS HOLDING MORE THAN 10%-30% OF THE OUTSTANDING SHARES OF THE ISSUING COMPANY.	<ol style="list-style-type: none"> 1) WITHHOLDING CERTIFICATION 2) CERTIFICATE OF TAX RESIDENCE[^] 3) APPLICATION LETTER 4) BANK STATEMENT

* PLEASE NOTE THAT A NUMBER OF TAX TREATIES PROVIDE FOR TWO OR MORE WITHHOLDING TAX RATES AVAILABLE DEPENDING ON CERTAIN PERCENTAGE OF HOLDING (10% - 30%) CONDITIONS SPECIFIED IN THE RESPECTIVE TREATIES. IT IS THE RESPONSIBILITY OF THE INVESTOR TO CONSULT WITH THEIR OWN TAX ADVISERS WITH RESPECT TO THE REQUIREMENTS FOR APPLICATION OF FAVORABLE WITHHOLDING TAX RATE.

[^] PAPERWORK MUST BE NOTARIZED OR APOSTILLED / LEGALIZED – SEE DESCRIPTION OF VARIOUS DOCUMENTATION BELOW.

THE LONG FORM PROCEDURE

THE STANDART REFUND CLAIMS WILL BE FILED SEMIANNUALLY.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
WITHHOLDING CERTIFICATION (APPENDIX A)	LISTING OF BENEFICIAL OWNERS CERTIFYING POSITION ON RECORD DATE.	ORIGINAL	AUTHORIZED SIGNATORY, CORPORATE SEAL / STAMP.
KAZAKH PASSPORT	INDIVIDUAL INVESTORS ONLY – COPY OF CURRENT PASSPORT SHOWING FULL NAME OF INVESTOR AND COUNTRY OF RESIDENCE	COPY	NOTARIZED (IN 2015)
CERTIFICATE OF INCORPORATION (LEGAL REGISTRATION)	NON-INDIVIDUAL INVESTORS ONLY – COPY OF CERTIFICATE OF INCORPORATION OR LEGAL REGISTRATION DEMONSTRATING WHERE THE ENTITY IS REGISTERED	COPY	NOTARIZED (IN 2015)
CERTIFICATE OF RESIDENCY	<p>ISSUED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE, STATING THE NAME OF THE TAX PAYER AND CERTIFYING THE YEAR OF THE DIVIDEND (2015).</p> <p>THIS DOCUMENT MUST BE APOSTILLED AND CONSULARIZED BY THE LOCAL EMBASSY OFFICE OF THE REPUBLIC OF KAZAKHSTAN</p> <p>(IF THE DOCUMENT IS ISSUED BY A CONTRACTING STATE THAT IS A MEMBER OF THE CONVENTION OF 5 OCTOBER 1961 ABOLISHING THE REQUIREMENT OF LEGALISATION FOR FOREIGN PUBLIC DOCUMENTS, THE CONSULARIZATION REQUIREMENT IS WAIVED, BUT THE DOCUMENT MUST BE CERTIFIED BY THE LOCAL TAX OFFICE OF THE CLAIMANTS COUNTRY OF RESIDENCY AND APOSTILLED BY THE CLAIMANTS COUNTRY OF RESIDENCY)</p>	ORIGINAL	<p>LOCAL TAX AUTHORITY AND/OR</p> <p>GOVERNMENT OFFICE ISSUING APOSTILLE AND/OR</p> <p>KAZAKHSTAN EMBASSY (OR TRANSLATOR AND LEGAL KAZAKHSTANI NOTARY)</p>
IRS FORM 6166 (FOR U.S. INVESTORS)	<p>ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER.</p> <p>CANNOT BE CERTIFIED FOR ANY OTHER COUNTRY.</p> <p>MUST MENTION TAX YEAR 2015.</p>	ORIGINAL	IRS, APOSTILLE
APPLICATION LETTER (STANDARD REFUND) (APPENDIX B)	THIS IS THE OFFICIAL APPLICATION LETTER FOR TAX RELIEF TO THE ISSUER – PLEASE CONTACT GLOBETAX FOR THE TEMPLATE.	ORIGINAL	INVESTOR
BANK STATEMENT (APPENDIX D)	BANK STATEMENT FROM THE DTC PARTICIPANT INDICATING THE INVESTOR RECEIVED THE DIVIDEND WITH 20% WITHHOLDING ON PAY DATE – PLEASE CONTACT GLOBETAX FOR A TEMPLATE.	ORIGINAL	DTC PARTICIPANT

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
IS THERE A RELIEF AT SOURCE PROCESS FOR THIS EVENT?	YES, PLEASE ELECT THE APPLICABLE TAX RATE FOR ELIGIBLE POSITIONS CA WEB.
WHAT DOCUMENTATION DO I NEED TO SUBMIT TO DEUTSCHE BANK TO RECEIVE THE FAVORABLE RATE VIA CA WEB?	YOU MUST PROVIDE TO THE WITHHOLDING CERTIFICATION ON COMPANY LETTERHEAD ACCOMPANIED BY PROOF OF TAX RELIEF ELIGIBILITY FOR EVERY INVESTOR PER GUIDELINES OUTLINED IN THIS NOTICE. WITHOUT ANY DOCUMENTATION, THE ELECTED POSITION WILL BE REVISED TO THE DEFAULT 20% RATE.
HOW DO I OBTAIN CONSULARIZATION ON THE CERTIFICATE OF RESIDENCE?	PLEASE CONTACT THE EMBASSY OFFICE OF THE REPUBLIC OF KAZAKHSTAN IN THE COUNTRY OF DOMICILE OF THE BENEFICIAL OWNER FOR SPECIFIC DETAILS. THE TYPICALLY REQUIRE NOTARIZED DOCUMENTS TO BE EXAMINED BY THE EMBASSY OFFICE OF THE REPUBLIC OF KAZAKHSTAN AND THEY WILL ATTACH AN APPROPRIATE SEAL OR STAMP OF AUTHENTICATION FOR A FEE.
CAN OMNIBUS ACCOUNTS OBTAIN TAX RELIEF?	NO, ALL ACCOUNTS MUST BE DISCLOSED AT THE BENEFICIAL OWNER LEVEL.
WHO IS THE ULTIMATE BENEFICIAL HOLDER?	THIS IS THE TRUE RECIPIENT OF THE INCOME. WHICH IS <u>NOT</u> THE FOLLOWING: AN AGENT, A NOMINEE, A SHELL OR PAPER-BASED COMPANY
IF THE BENEFICIAL OWNER IS AN EXEMPTED INSTITUTION SPECIFIC IN THE DOUBLE TAX TREATY AGREEMENT (DTTA), ARE THERE DOCUMENTATION REQUIREMENTS?	THE BENEFICIAL OWNER IS TO PROVIDE DOCUMENT THAT PROVES IT IS THE ORGANIZATION NOTED IN THE DTTA.
WHO DO I SEND THE TAX RELIEF DOCUMENTATION TO?	ALL ORIGINAL DOCUMENTS ARE DUE TO DEUTSCHE BANK / GLOBETAX 90 BROAD STREET, 16 TH FLOOR NEW YORK, NY 10004 USA ATTN: DEUTSCHE BANK – KAZAKHSTAN
WHEN IS THE DEADLINE?	IN ORDER TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS, PAPERWORK MUST BE IN OUR OFFICES IN NEW YORK ON MONDAY JUNE 15 TH , 2015. IN ORDER TO PARTICIPATE IN THE STANDARD REFUND TAX RELIEF PROCESS DESCRIBED IN THE NOTICE, PAPERWORK MUST BE IN OUR OFFICES IN NEW YORK BY JULY 25, 2019.

ADDITIONAL FAQs

<p>HOW DO I KNOW IF MY CLIENT QUALIFIES FOR AN EXEMPTION FROM THE CONSULARIZATION REQUIREMENT?</p>	<p>FOR THE FULL LIST OF CONTRACTING STATES OF THE CONVENTION OF 5 OCTOBER 1961 ABOLISHING THE REQUIREMENT OF LEGALISATION FOR FOREIGN PUBLIC DOCUMENTS, PLEASE VISIT: HTTP://WWW.HCCH.NET/INDEX_EN.PHP?ACT=CONVENTIONS.STATUS&CID=41#NONMEM</p>
<p>HOW DO I KNOW IF MY CLIENT QUALIFIES FOR AN EXEMPTION OR REDUCED TAX BASED ON PERCENTAGE OF OWNERSHIP?</p>	<p>THE INVESTOR WILL HAVE TO CONSULT WITH THEIR TAX ADVISOR TO DETERMINE ELIGIBILITY STATUS.</p>
<p>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?</p>	<p>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.</p>
<p>IS THE PROCESS FOR TAX RELIEF OFFERED BY DEUTSCHE BANK AN OPTIONAL PROCESS?</p>	<p>YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE, HOWEVER, IN THE KAZAKH MARKET; THE CUSTODIANS AND LOCAL ISSUERS WILL NOT ACCEPT CLAIMS FROM ANYONE EXCEPT THE DEPOSITARY (DEUTSCHE BANK) IN ORDER TO ENSURE VALIDATION OF THE RECORD DATE POSITIONS CLAIMED.</p>

CONTACT DETAILS

PRIMARY CONTACT	ROMAN SLUDNOV
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	ROMAN_SLUDNOV@GLOBETAX.COM
COMPANY	GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	LEANN MAURICE

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 depositary 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.

(DTC PARTICIPANTS LETTER HEAD)

To: GlobeTax as Agent for Deutsche Bank Trust Company Americas
90 Broad Street, 16th Floor
New York, New York 10004-2205
Phone: 1-800-915-3536 Fax: 1-800-985-3536

Re: Withholding Certification for **KazMunaiGas - 144A Cusip: 48666V105**

I / We the undersigned

_____ (contact name)

authorized representative of

_____ (DTC Participant name)

_____ holding DRs at

_____ of **KazMunaiGas - 144A Cusip: 48666V105,**

_____ request

_____ (DTC PTS number)

that the cash dividend that paid to holders as of June 1, 2015 are adjusted to the below preferential rate(s)

indicated below or as provided on the attached shareholders listing.

Name of Beneficial Owner	Street	City/State/Postal Code	Country	DRs Held	Tax Rate	Tax ID Number	Date of Birth / Incorporation

PLEASE SEE ATTACHED (more than 7 Beneficial Holders)

PLEASE ACCOUNT FOR ALL SHARES INCLUDING UNCERTIFIED / INELIGIBLE BENEFICIARIES AT 20% WITHHOLDING RATE.

IF THERE ARE MORE THAN 7 BENEFICIAL OWNERS PLEASE CALL ROMAN SLUDNOV AT THE NUMBER ABOVE FOR A PRE-FORMATTED SPREADSHEET. PLEASE RETURN THIS COVER LETTER ON LETTERHEAD WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.

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 agree that in addition to statutory and documentation requirements, tax relief benefits will be subject to review and approval by the applicable custodian and tax regulators, and that Deutsche Bank 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. Deutsche Bank shall not be liable for the failure to secure any refund. In consideration of the assistance of Deutsche Bank and the custodian in processing such claims, we expressly agree that Deutsche Bank and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of Deutsche Bank 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.

X

Authorized Signature of DTC Participant Representative

TEL : _____

Print Name of Signatory

EMAIL: _____

Position of Signatory

PLEASE INCLUDE YOUR PHONE NUMBER AND EMAIL ADDRESS SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

APPENDIX B – APPLICATION LETTER– STANDARD REFUND ONLY

Mr. Dastan Abdulgafarov
CFO
JSC KazMunaiGas Exploration Production
17, Kabanbai Batyr ave.
Astana, 010000, Republic of Kazakhstan

Office #1: +7 (7172) 975425
Office #2: +7 (7172) 977497

(Date)

Dear Mr. Abdulgafarov:

Attached please find the details of an investor from _____ (full address) _____ (country of residence) requesting for tax relief benefits for **KazMunaiGas 144A (ORD Pay Date: _____, DR Pay Date: _____)** with the supporting documentation as to apply for a reduced **Kazakh** tax withholding rate. We would like to request a refund of _____ (%) as we suffered a withholding of 20% on dividend pay date.

We, as _____ (name of client) have held _____ (number of DRs) an equivalent of _____ (number of local = DR / 6) shares as being held by the claimant over the record date. Please credit the Depository's (Deutsche Bank's) account with the appropriate refund for the claims received.

Should you have any questions, please contact Jenny Lin at Deutsche Bank / GlobeTax at 212-747-9100 or Roman_Sludnov@globetax.com.

Sincerely yours,

(Name of Signatory)
(Title)
(Full Name of Shareholder)

APPENDIX C - LIST OF BLACKLIST TERRITORIES – KAZAKHSTAN 2015

TERRITORY	TERRITORY	TERRITORY
ALDERNEY	GUAM	NIUE
ANDORRA	GUATEMALA	NORTHERN MARIANA ISLANDS
ANGUILLA	GUERNSEY	PALAU
ANTIGUA AND BARBUDA	GUYANA	PANAMA
BAHAMAS	IRELAND - DUBLIN	PHILIPPINES
BAHRAIN	IRELAND - SHANNON	PORTUGAL - MADERAS
BARBADOS	ISLE OF MAN	PUERTO RICO
BELIZE	JAMAICA	SAINT KITTS AND NEVIS
BERMUDA	JERSEY	SAINT LUCIA
BRUNEI DARUSSALAM	KERGUELEN ISLANDS	SAINT VINCENT AND THE GRENADINES
CAYMAN ISLANDS	LEBANON	SAMOA
CHAGOS	LIBERIA	SAN MARINO
CHANNEL ISLANDS	LIECHTENSTEIN	SARK
CHINA - HONG KONG	MALAYSIA - LABUAN	SEYCHELLES
CHINA - MACAU	MALDIVES	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS
COLOMBIA	MALTA	SPAIN - CANARY ISLANDS
COMOROS	MARSHALL ISLANDS	SRI LANKA
COOK ISLANDS	MAURITANIA	SURINAME
COSTA RICA	MAURITIUS	TANZANIA, UNITED REPUBLIC OF
CYPRUS	MONACO	TONGA
DOMINICA	MONTENEGRO	TRINIDAD AND TOBAGO
DOMINICAN REPUBLIC	MONTSERRAT	TURKS AND CAICOS ISLANDS
FIJI	MOROCCO - TANGIER	VANUATU
FRENCH GUIANA	MYANMAR	VIRGIN ISLANDS, BRITISH
FRENCH POLYNESIA	NAURU	VIRGIN ISLANDS, U.S.
GIBRALTAR	NETHERLANDS ANTILLES - ARUBA, CURAÇAO, BONAIRE, SAINT EUSTATIUS AND SABA	
GRENADA	NIGERIA	

**APPENDIX D – BANK STATEMENT
MUST BE SIGNED AND STAMPED BY CUSTODIAN BANK**

BANK STATEMENT

(DTC PARTICIPANT NAME) DTC# ____ hereby certifies that the following beneficial owner (holding the security **KAZMUNAIGAS -144A** ADRs (CUSIP # **48666V105**) was a holder of record on **JUNE 1, 2015**. The beneficial owner was paid the dividend less the 20% withholding tax at source and would like to request the **(REFUND PERCENTAGE)**% tax refund stipulated under the provisions of the **(COUNTRY OF RESIDENCE)** – Kazakhstan Income Tax Treaty Convention.

We hereby certify that we will pay the beneficial owner of the following securities on **(DR PAY DATE)**.

Agent: **(DTC PARTICIPANT NAME) DTC#** ____

Beneficiary: **(BENEFICIAL OWNER NAME)**
(BENEFICIAL OWNER ADDRESS)
(COUNTRY)

Security: KAZMUNAIGAS -144A

Ordinary Pay date: **(ORD PAY DATE)**

Shares Held: **(SHARES)** ORDS (= shares **GDRS**)

Dividend Rate: 440.0 KZT per ORD share

Gross Dividend: **(GROSS DIVIDEND)** KZT

Tax Withheld (20%): **(GROSS DIVIDEND x 0.20)** KZT

Net Dividend (80%): **(GROSS DIVIDEND x 0.80)** KZT

Certified By
Authorized Signature _____ Date _____

Name
Title
Institution