



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	15923-21
<b>Date:</b>	October 20, 2021
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distributions
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<p><b><u>Tax Relief</u></b> - Country: Netherlands <b><u>Security</u></b>: PROSUS N.V. <b><u>CUSIP</u></b>: 74365P108 <b><u>Record Date</u></b>: 10/29/2021      <b><u>Payable Date</u></b>: 12/03/2021 <b><u>CA-Web Cut-Off Date</u></b>: 11/05/2021 8:00 PM ET <b><u>Quick Refund Open Date</u></b>: Immediately following DR Payable Date <b><u>Quick Refund Cut-off Date</u></b>: 12/17/2021 8:00 PM ET</p>

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.*

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**PROSUS N.V.** has announced a dividend and BNY Mellon acts as the Depositories for the company's Depositary Receipt ("DR") program.

Participants may use DTC's Corporate Actions Web ("CA Web") instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. By electing, Participants agree to the **Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners** below.

On DR pay date, all owners will receive this dividend net of the full Netherlands statutory rate with the possibility to obtain a post-pay date refund as outlined in the below Eligibility Matrix.

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<b>DIVIDEND EVENT DETAILS</b>	
<b>COUNTRY OF ISSUANCE</b>	NETHERLANDS
<b>ISSUE</b>	PROSUS N.V.
<b>CUSIP#</b>	74365P108
<b>UNDERLYING ISIN</b>	NL0013654783
<b>DEPOSITARY</b>	BNY MELLON
<b>ADR RECORD DATE</b>	OCTOBER 29,2021
<b>ORD PAY DATE</b>	NOVEMBER 23, 2021
<b>ADR PAY DATE</b>	DECEMBER 3, 2021
<b>RATIO (ADR to ORD)</b>	5 ADR : 1 ORD
<b>ORD RATE</b>	EUR 0.14
<b>STATUTORY WITHHOLDING RATE</b>	15%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

### QUICK REFUND CHANGES

BENEFICIARIES CONSIDERED ELIGIBLE ARE THOSE WITH AN ASSIGNED DUTCH TAX ID #S AT THE TIME OF ESP SUBMISSION. UPON QUICK REFUND SUBMISSION, ESP WILL ADVISE BROKERS WHICH BENEFICIARIES WILL BE FILED VIA QUICK REFUND AND WHICH WILL BE MOVED TO LONG FORM.

BROKERS SHOULD MAKE OR REVISE THEIR CA WEB ELECTION BY THE CA WEB QUICK REFUND DEADLINE TO REFLECT THE CONFIRMED ESP QUICK REFUND SUBMISSION. THE CA WEB QUICK REFUND DEADLINE WILL BE THE ESP QUICK REFUND DEADLINE + 1 WEEK.

## FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP, CA WEB, & DOCUMENTATION)
RELIEF AT SOURCE	PAYMENT ON DR PAY DATE	DTC	UP TO \$0.0019 PER DR	\$0.00	<b>CA WEB/ESP ELECTION DEADLINE:</b> NOVEMBER 5, 2021 8:00 P.M. EST
					<b>DOCUMENTATION DEADLINE:</b> NOVEMBER 8, 2021 5:00 P.M. EST
QUICK REFUND	PRIMARY QUICK REFUND BATCH	DTCC	UP TO \$0.0075 PER DR	\$0.00	<b>ESP ELECTION DEADLINE:</b> DECEMBER 10, 2021 8:00 P.M. EST
					<b>CA WEB ELECTION DEADLINE:</b> DECEMBER 17, 2021 8:00 P.M. EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK OR ACH	UP TO \$0.0075 PER DR	\$25.00	OCTOBER 31, 2026 8:00 P.M. EST

### Agreements, Fees, Representations, and Indemnification from Participants and Beneficial Owners

This tax relief assistance service is wholly voluntary and discretionary, and outside the terms and conditions of any applicable deposit agreement. BNY Mellon undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0019 per Depository Receipt for Relief At Source and \$0.0075 per Depository Receipt for Quick Refund and 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 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 acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and 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. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated 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. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

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 tax relief. 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

## ELIGIBILITY MATRIX – RELIEF AT SOURCE

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>EXEMPT - 0%</b>	<b>15%</b>	U.S. ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a)	<ol style="list-style-type: none"> <li><a href="#">NONE</a></li> <li>ORIGINAL 2021 TAX YEAR 6166</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>N/A</li> </ol>

NOTE: All documents listed in [BLUE font](#) are generated by GlobeTax's ESP website after submission of beneficial owner data

**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.**

## ELIGIBILITY MATRIX – QUICK REFUND/LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>UNFAVORABLE 15%</b>	<b>0%</b>	NON-TREATY COUNTRIES	1. NONE	1. N/A
<b>FAVORABLE 10%**</b>	<b>5%</b>	AZERBAIJAN, BAHRAIN, CHINA, CZECH REPUBLIC, GHANA, HONG KONG, INDIA INDONESIA (PENSIONS ONLY), JAPAN, KUWAIT, OMAN, PORTUGAL, QATAR, SAUDI ARABIA, SLOVAK REPUBLIC, SOUTH AFRICA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM	<ol style="list-style-type: none"> <li>ESP SUBMISSION <b>OR</b> <a href="#">COVER LETTER (EXHIBIT A)</a>***</li> <li>CERTIFICATE OF RESIDENCY (COR)^</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>N/A</li> </ol>
<b>FAVORABLE 5%**</b>	<b>10%</b>	PENSION FUNDS RESIDENT IN ETHIOPIA AND ZAMBIA	<ol style="list-style-type: none"> <li>ESP SUBMISSION <b>OR</b> <a href="#">COVER LETTER (EXHIBIT A)</a>***</li> <li>CERTIFICATE OF RESIDENCY (COR)^</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>N/A</li> </ol>
<b>EXEMPT 0%</b>	<b>15%</b>	U.S. ARTICLE 36 - CHARITIES under 501(c)(3), 509(a)(1), 509(a)(2), 509(a)(3), 17-(b)	1. ESP SUBMISSION <b>OR</b> <a href="#">COVER LETTER (EXHIBIT A)</a> ***	1. YES – DTC PARTICIPANT
<b>EXEMPT 0%</b>	<b>15%</b>	U.S. ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a)	1. ESP SUBMISSION <b>OR</b> <a href="#">COVER LETTER (EXHIBIT A)</a> ***	1. YES – DTC PARTICIPANT
<b>EXEMPT 0% (FOREIGN TAX EXEMPT) POST PAY DATE</b>	<b>15%</b>	ANY ENTITY DOMICILED IN A COUNTRY 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.	<ol style="list-style-type: none"> <li>ESP SUBMISSION <b>OR</b> <a href="#">COVER LETTER (EXHIBIT A)</a>***</li> <li>CERTIFICATE OF RESIDENCY (COR)^</li> <li>ARTICLES OF ASSOCIATION, TRUST DEED, ANNUAL ACCOUNT, AND/OR PENSION PLAN^</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>N/A</li> <li>N/A</li> </ol>

NOTE: All documents listed in [BLUE font](#) are generated by GlobeTax's ESP website after submission of beneficial owner data

\*\* Please note this rate is not eligible for Quick Refund and can only be submitted via the Long Form process

\*\*\* Please refer to the FAQs for updated information on the Dutch RSIN process

**^NOTE: These documents are to be kept on file in case of DTA request. They are not required to be sent to GlobeTax upon ESP submission or filing. GlobeTax will request these documents from you if they are requested by the DTA. Scans will suffice. COR is valid within 2 years from tax year.**

DESCRIPTION OF VARIOUS DOCUMENTATION	
DOCUMENT NAME	DESCRIPTION
<b>APPENDIX A (COVER LETTER)</b>	<p>A listing of the beneficial owner's details, taxpayer ID numbers, number of DRs, and entity type (charity or pension).</p> <p>The cover letter is provided to BNY Mellon by the participant, either through ESP submission or through traditional hard copy reclaim cover letter.</p>
<b>IRS FORM 6166</b>	<p><a href="https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency">https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency</a></p>
<b>ARTICLES OF ASSOCIATION</b>	<p>A document specifying the regulations for the operations of a legal entity. The articles of association define the entity's purpose, organizational structure, and how financial records are maintained.</p>
<b>CERTIFICATE OF RESIDENCY (COR)</b>	<p>Issued by the Beneficial Owner's local tax office, stating the name, taxpayer identification number, and the address of the Beneficial Owner.</p>

CONTACT DETAILS	
<b>PRIMARY CONTACT</b>	RENEE HEERALALL
<b>DOMESTIC PHONE (U.S.)</b>	1-800-915-3536
<b>DOMESTIC FAX (U.S.)</b>	1-800-985-3536
<b>INTERNATIONAL PHONE</b>	1-212-747-9100
<b>INTERNATIONAL FAX</b>	1-212-747-0029
<b>GROUP EMAIL</b>	<a href="mailto:DUTCHESP@GLOBETAX.COM">DUTCHESP@GLOBETAX.COM</a>
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004
<b>ADDITIONAL CONTACTS</b>	DANETTE MOORE

ESP

**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 GlobeTax 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 GlobeTax, along with the necessary required documents.**

**These claims should be submitted through the following website.**  
<https://ESP.GlobeTax.com>

**Please contact us via the [ESP Service Desk](mailto:ESP@GLOBETAX.COM) at 212-747-9100 if you have any questions about this process.**

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<b>WILL I RECEIVE A DECLARATION IN LIEU OF DIVIDEND NOTE (“DLD” or “CERT”) FOR MY ARTICLE 35 PENSIONS OR ARTICLE 36 CHARITIES?</b>	<b>NO</b> , ALL DECLARATION IN LIEU OF DIVIDEND NOTES ARE MAINTAINED BY GLOBETAX, TO BE RELEASED ONLY UPON WRITTEN REQUEST BY THE PARTICIPANT.
<b>AM I REQUIRED TO FILE THROUGH ESP?</b>	<b>NO</b> , YOU MAY SUBMIT A CLAIM THROUGH STANDARD 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.
<b>IS THERE ANY CASE IN WHICH A U.S. RESIDENT 401(a), 401(K), 457(b), 403(b), IRA, ROTH IRA, EMPLOYEE PENSION PLAN OR SIMPLE RETIREMENT ACCOUNT WOULD NOT QUALIFY FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION?</b>	<b>YES</b> , FOR INSTANCE, THESE ACCOUNT TYPES <b>WILL NOT</b> BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION IN ANY TAXABLE YEAR IF <b>LESS THAN 70%</b> 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 ABOVE MENTIONED TREATY.
<b>WILL BNY MELLON ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?</b>	<b>NO</b> , BNY MELLON 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.
<b>IS THERE A POSSIBILITY OF AUDIT BY THE LOCAL TAX AUTHORITY?</b>	<b>YES</b> , THE DTA RESERVES THE RIGHT TO REQUEST FURTHER INFORMATION AND DOCUMENTATION REGARDING SUBMITTED CLAIMS.
<b>WHAT DOCUMENTATION IS REQUIRED FOR BENEFICIAL OWNERS WHO HAVE NOT RECEIVED A DUTCH RSIN?</b>	US PENSION AND CHARITIES (NOT INCLUDING IRAS) WHO HAVE NOT RECEIVED A DUTCH RSIN WILL BE REQUIRED TO SUBMIT A 6166 THAT CERTIFIES THE BO AS AN ELIGIBLE US TAX EXEMPT ENTITY, THE 6166 MUST BE VALID WITHIN TWO YEARS OF THE CURRENT DATE. NON-US TAX EXEMPT ENTITIES ARE REQUIRED TO SUBMIT A CERTIFICATE OF RESIDENCY AND DOCUMENTS TO PROVE THEIR COMPARABILITY TO A DUTCH TAX EXEMPT ENTITY SUCH AS: ARTICLES OF ASSOCIATION, TRUST DEED, ANNUAL ACCOUNT, AND/OR PENSION PLAN. BENEFICIAL OWNERS THAT CANNOT SUPPLY THIS DOCUMENTATION WILL NOT BE ISSUED A DUTCH

### QUICK REFUND QUESTIONS

<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b>	<b>YES.</b>
<b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?</b>	ARTICLE 35 U.S. PENSION & IRAS AND ARTICLE 36 U.S. CHARITABLE ENTITIES MUST PROVIDE ONLY THE BENEFICIAL OWNER BREAKDOWN VIA ESP.  NON-U.S. EXEMPT ENTITIES MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND COR, TRUST DEED, ANNUAL ACCOUNT, AND/OR PENSION PLAN UPON REQUEST.  NON-US ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND THE COR UPON REQUEST.

<b>DOES THE QUICK REFUND PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?</b>	<b>NO</b> , THERE IS NO MINIMUM FOR THE QUICK REFUND PROCESS.
<b>IS THE QUICK REFUND PROCESS FREE OF CHARGE?</b>	<b>NO</b> . THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY. QUICK REFUND APPLICATIONS RECEIVED POST DEADLINE WILL BE REJECTED. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE TAX AUTHORITIES OR REGULATORS. FEES
<b>IS THE QUICK REFUND PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?</b>	<b>YES</b> , THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
<b>LONG FORM QUESTIONS</b>	
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?</b>	<b>NO</b> , YOU WILL BE PAID BY CHECK OR ACH.
<b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?</b>	ARTICLE 35 U.S. PENSION & IRAS AND ARTICLE 36 U.S. CHARITABLE ENTITIES MUST ONLY PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP.  NON-U.S. EXEMPT ENTITIES MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND COR, TRUST DEED, ANNUAL ACCOUNT, AND/OR PENSION PLAN UPON REQUEST.  NON-US ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND THE COR UPON REQUEST.
<b>DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER? WHAT WILL THE FEE BE IF A BENEFICIAL OWNER'S CLAIM IS FOR LESS THAN \$50?</b>	<b>NO</b> , THERE IS NO MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER FOR LONG FORM. RECLAIMS LESS THAN \$50 ARE SUBJECT TO A SPLIT OF THE RECLAIM FUNDS (50/50).

**Warning & Disclaimer:**

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon and their agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. BNY Mellon and their 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 all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor their 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. See also **"Agreements, Fees, Representations and Indemnification"** above.

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.