



Important Notice
The Depository Trust Company

B #:	18342-23
Date:	April 3, 2023
To:	All Participants
Category:	Tax Relief and Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<p><u>Tax Relief</u> – Country: Japan <u>Depository for Un-sponsored DR Program:</u> BNYM <u>Securities:</u> See below <u>CUSIP(s):</u> 00873N103, 059831107, 114813207, 13916V107, 206517104, 221298102, 233802107, 23380Y107, 25461D100, 29279T109, 35958W107, 35959W106, 37961P103, 404508202, 405328105, 40652R107, 433584208, 434143202, 44962U107, 465717106, 465720100, 471038109, 471100305, 46636X102, 500275102, 576875207, 585265101, 606837102, 606844207, 62913J104, 62914L108, 654101203, 65412C108, 654445303, 654573104, 654620202, 65476F104, 65479L108, 654802206, 68163W208, 682736103, 68620X104, 80287P100, 82444P106, 82454Y104, 824667109, 86563T104, 86563B202, 869007203, 87184P109, 87401G106, 874018203, 879063204, 890141104, 89153W107, 90938Q100, 984541102, 986008100, 989415104 <u>Record Date:</u> 03/31/2023 <u>Payable Date:</u> TBA <u>CA Web Cut-Off:</u> 04/18/2023 8:00 PM ET ADDED CUSIP 606837102</p>

ISSUE NAME	CUSIP
AIFUL CORPORATION	00873N103
BANDAI NAMCO HOLDINGS INC.	059831107

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.

BROTHER INDS LTD	114813207
CAPCOM	13916V107
CONCORDIA FINANCIAL GROUP, LTD	206517104
COSMO ENERGY	221298102
DAIFUKU	233802107
DAI-ICHI LIFE INSURANCE	23380Y107
DISCO	25461D100
ENEOS HOLDINGS, INC.	29279T109
FUJITEC CO LTD	35958W107
FUKUOKA FINANCIAL	35959W106
GLORY	37961P103
HACHIJUNI BANK LTD	404508202
HAKUHODO DY HOLDINGS INC	405328105
HAMAMATSU PHOTONICS K.K.	40652R107
HITACHI METALS	433584208
HOCHIKI CORP	434143202
IHI CORP	44962U107
ITOCHU CORPORATION	465717106
ITOCHU TECHNO-SOLUTIONS	465720100
JAPAN AIRLINES	471038109
JAPAN STEEL WORKS LTD	471100305
JVC KENWOOD	46636X102
KOITO MANUFACTURING	500275102
MATSUI SECURITIES CO LTD	576875207
MEIJI HOLDINGS	585265101
MITSUI E&S HOLDINGS CO., LTD	606837102
MITSUI MINING AND SMELTING CO., TD.	606844207
NGK SPARK PLUG CO., LTD.	62913J104
NH FOODS	62914L108
NIFCO INC	654101203
NIHON KOHDEN	65412C108
NINTENDO	654445303
NIPPON KAYAKU	654573104

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NISSUI CORPORATION	654620202
NISSAN CHEMICAL INDUSTRIES LTD	65476F104
NITORI HOLDINGS	65479L108
NITTO DENKO CORPORATION	654802206
OLYMPUS CORP	68163W208
ONO PHARMACEUTICAL	682736103
ORIENTAL LAND	68620X104
SANTEN PHARMACEUTICAL	80287P100
SHIBAURA MACHINE CO., LTD.	82444P106
SHIMIZU CORPORATION	82454Y104
SHIONOGI & CO	824667109
SUMITOMO METAL MINING	86563T104
SUMITOMO REALTY & DEVELOPMENT	86563B202
SURUGA BANK	869007203
SYSMEX CORP	87184P109
TAIHEIYO CEMENT CORPORATION	87401G106
TAISEI CORPORATION	874018203
TEIJIN LTD	879063204
TOMY COMPANY	890141104
TOSHIBA TEC	89153W107
UNITED ARROWS	90938Q100
YAKULT HONSHA	984541102
YOKOGAWA ELECTRIC	986008100
ZENKOKU HOSHO	989415104

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 certify listing 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.

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Japanese issuers have announced a cash dividend and **BNY Mellon** acts as one of the Depositories for the 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 ADR pay date, all record date holders will have the opportunity to receive their full treaty as outlined in the “Eligibility Matrix”. All holders will receive this dividend net of the full Japanese statutory withholding tax rate of **15.315%** with the possibility to reclaim.

Japanese dividends with March 2023 Record Dates are outlined in the Dividend Event Matrix below.

NOTE: Please note that the Japanese Tax Office has the legal authority to audit claims filed for a period of seven years so it is the DTC Participant’s responsibility to ensure that your document retention policies for US withholding tax documentation are adequate to support potential audits from the Japanese Tax Office.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	RATIO (DR to ORD)
AIFUL	00873N103	JP3105040004	03/31/2023	2:1
BANDAI NAMCO HOLDINGS INC.	059831107	JP3778630008	03/31/2023	2:1
BROTHER INDUSTRIES	114813207	JP3830000000	03/31/2023	1:2
CAPCOM	13916V107	JP3218900003	03/31/2023	2:1
CONCORDIA FINANCIAL GROUP	206517104	JP3305990008	03/31/2023	1:3
COSMO ENERGY	221298102	JP3298000005	03/31/2023	1:1
DAIFUKU	233802107	JP3497400006	03/31/2023	4:1
DAI-ICHI LIFE INSURANCE	23380Y107	JP3476480003	03/31/2023	1:1
DISCO	25461D100	JP3548600000	03/31/2023	5:1
ENEOS HOLDINGS, INC.	29279T109	JP3386450005	03/31/2023	1:2
FUJITEC	35958W107	JP3818800009	03/31/2023	1:1
FUKUOKA FINANCIAL	35959W106	JP3805010000	03/31/2023	2:1
GLORY	37961P103	JP3274400005	03/31/2023	1:1
HACHIJUNI BANK LTD	404508202	JP3769000005	03/31/2023	1:10
HAKUHODO DY HOLDINGS INC	405328105	JP3766550002	03/31/2023	1:2
HAMAMATSU PHOTONICS K.K.	40652R107	JP3771800004	03/31/2023	4:1
HITACHI METALS LIMITED	433584208	JP3786200000	03/31/2023	1:10
HOCHIKI	434143202	JP3837400005	03/31/2023	1:10
IHI CORPORATION	44962U107	JP3134800006	03/31/2023	4:1
ITOCHU CORP	465717106	JP3143600009	03/31/2023	1:2

ITOCHU TECHNO-SOLUTIONS CORPORATION	465720100	JP3143900003	03/31/2023	2:1
JAPAN AIRLINES	471038109	JP3705200008	03/31/2023	2:1
JAPAN STEEL WORKS LTD	471100305	JP3721400004	03/31/2023	2:1
JVC KENWOOD	46636X102	JP3386410009	03/31/2023	1:4
KOITO MANUFACTURING	500275102	JP3284600008	03/31/2023	1:1
MATSUI SECURITIES CO LTD	576875207	JP3863800003	03/31/2023	1:2
MEIJI HOLDINGS	585265101	JP3918000005	03/31/2023	4:1
MITSUI E&S HOLDINGS CO., LTD	606837102	JP3891600003	03/31/2023	1:1
MITSUI MINING AND SMELTING CO., LTD.	606844207	JP3888400003	03/31/2023	5:1
NGK SPARK PLUG	62913J104	JP3738600000	03/31/2023	2:1
NH FOODS	62914L108	JP3743000006	03/31/2023	2:1
NIFCO	654101203	JP3756200006	03/31/2023	2:1
NIHON KOHDEN CORP.	65412C108	JP3706800004	03/31/2023	2:1
NINTENDO	654445303	JP3756600007	03/31/2023	4:1
NIPPON KAYAKU CO., LTD.	654573104	JP3694400007	03/31/2023	1:1
NISSUI CORPORATION	654620202	JP3718800000	03/31/2023	1:10
NISSAN CHEMICAL INDUSTRIES LTD.	65476F104	JP3670800006	03/31/2023	1:1
NITORI HOLDINGS	65479L108	JP3756100008	03/31/2023	10:1
NITTO DENKO CORPORATION	654802206	JP3684000007	03/31/2023	2:1
OLYMPUS CORP	68163W208	JP3201200007	03/31/2023	1:1
ONO PHARMACEUTICAL CO., LTD.	682736103	JP3197600004	03/31/2023	3:1
ORIENTAL LAND	68620X104	JP3198900007	03/31/2023	5:1
SANTEN PHARMACEUTICAL	80287P100	JP3336000009	03/31/2023	1:1
SHIBAURA MACHINE CO., LTD.	82444P106	JP3592600005	03/31/2023	2:1
SHIMIZU CORPORATION	82454Y104	JP3358800005	03/31/2023	1:4
SHIONOGI & CO	824667109	JP3347200002	03/31/2023	4:1
SUMITOMO METAL MINING CO., LTD.	86563T104	JP3402600005	03/31/2023	4:1
SUMITOMO REALTY & DEVELOPMENT	86563B202	JP3409000001	03/31/2023	2:1
SURUGA BANK	869007203	JP3411000007	03/31/2023	1:10
SYSMEX CORP	87184P109	JP3351100007	03/31/2023	2:1
TAIHEIYO CEMENT CORPORATION	87401G106	JP3449020001	03/31/2023	4:1
TAISEI CORP	874018203	JP3443600006	03/31/2023	4:1
TEIJIN LTD	879063204	JP3544000007	03/31/2023	1:1
TOMY COMPANY	890141104	JP3630550006	03/31/2023	1:1
TOSHIBA TEC	89153W107	JP3594000006	03/31/2023	2:1
UNITED ARROWS	90938Q100	JP3949400000	03/31/2023	2:1
YAKULT HONSHA	984541102	JP3931600005	03/31/2023	2:1
YOKOGAWA ELECTRIC	986008100	JP3955000009	03/31/2023	1:2
ZENKOKU HOSHO	989415104	JP3429250008	03/31/2023	3:1

NOTE: All dividends listed above have ORD and ADR Pay Dates to be determined.

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	SHARE MINIMUM (DRs)	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	DTC	N/A	NO FEE	5%, 10%, 12.5%, 15%, 15.315% - UP TO \$0.005 PER DR	\$0	APRIL 18, 2023 8:00 P.M. EST
					0% - UP TO \$0.0075 PER DR		
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK OR ACH	N/A	UP TO JPY 40,000	UP TO \$0.01 PER DR	\$25.00	MARCH 31, 2028

*The Fees are that of The Bank of New York Mellon as First Filer. Deadlines are set by GlobeTax Services, Inc.

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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief At-Source or Long Form) and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A.'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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. may be shared with its agents and affiliates. We hereby confirm that we have the applicable Form W-9 or Form W-8 beneficial owner series (W-8BEN, W-BENE, W-8EXP, or W-8ECI) on file and agree to obtain and retain all underlying documentation required to support the tax relief benefits, including without limitation all IRS Forms W-9 and IRS Form W-8 for a period of at least seven years and to provide such documentation to you and/or the Japanese Tax Office upon your or the Japanese Tax Office's request.

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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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.

By using this tax relief assistance service, you are authorizing and directing the disclosure of your personal information to the tax agent, the custodian, the tax authority and their respective agents. You acknowledge and agree that such disclosure may involve your personal data being sent to a tax agent, custodian, tax authority and their respective agents located in a country outside of that in which you reside. In the event that the General Data Protection Regulation 2016/679 (GDPR) or similar laws apply with regard to this tax relief assistance service, we certify that each of the beneficial owners identified, in providing this information and as indicated by Owner's signature below, expressly consents to the processing and transfer of their personal data outside of their country of residence. BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A will retain personal data in accordance with the GDPR and for further information about our data protection policies and procedures please refer to our Data Protection Policy, which can be found at <https://www.bnymellon.com/emea/en/privacy-policy.html>.

ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESP's [Reference Guide](#).

ESP



BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A 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.

Review eligibility, document requirements, submit disclosure, print out the documents on letterhead, sign them, and mail the necessary documents to GlobeTax.

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS

DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL	JAPANESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

AT SOURCE QUESTIONS

What information does the beneficiary need to disclose in order to receive favorable tax treatment?	Name, address, country of residence, and share position. A tax ID number is required only for U.S. residents.
Do shareholders requesting 15.315% withholding need to disclose information?	No, disclosure does not apply. Please refer to relief at-source eligibility matrix for documentation requirements.
Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?	No, brokers must store W-9 and W-8BEN on file in case of an audit.
Does the Japanese law require a certification of residence (Form 6166) to participate in the reclaim process?	No. The law governing the processing of DRS does not require the presence or collection of a certification of residency (Form 6166) though participants may be required to prove the eligibility of the underlying investors. Upon review of the W-9 and W-8BEN forms the Japanese tax office agreed to accept these as proof of eligibility.
Will a certificate of residence (Form 6166) be requested during an audit?	The Japanese ministry of finance reserves the right to request any other documentation it may need to determine the eligibility of the investor. We have been advised that the Japanese tax office may request a certificate of residency in rare circumstances where the information provided is inconsistent and cannot be confirmed through the provision of other documents or explanations.

<p>Who is considered a “large shareholder”?</p>	<p>Individual (non-corporate) investors who hold 3% or more of the number of outstanding shares for dividend income from listed shares, now fall under the "large shareholder" category. These "large shareholders" will no longer be eligible for the preferential tax rates and thus be applied the 20.42% tax rate for dividends paid after September 30, 2011. Participants are required to disclose the name and address of these "large shareholders" to the depository by the deadline stated within this notice. Corporate entities (both Japanese and non-Japanese) who hold 3% or more of the number of outstanding shares for dividend income from listed shares are still entitled to the preferential withholding rates and are eligible to receive the income with a 15.315% withholding rate applied or more if eligible based on the treaty between the investors country of residence and Japan. Dividend income for unlisted shares will continue to be withheld at the 20.42% Japanese national tax rate.</p>
<p>Which select entities resident in United Arab Emirates are eligible to receive a favorable rate?</p>	<ul style="list-style-type: none"> ▪ Central Bank of the UAE ▪ Abu Dhabi Investment Authority ▪ Abu Dhabi Investment Council ▪ International Petroleum Investment Company ▪ Investment Corporation of Dubai ▪ Mubadala Development Company ▪ Eligible pension funds established in the UAE
<p>LONG FORM QUESTIONS</p>	
<p>Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?</p>	<p>Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.</p>
<p>Are Form 6166s with IRS code ruling 81-100 accepted?</p>	<p>Yes, with a tax determination letter & pension declaration letter.</p>
<p>Does the beneficiary’s name on the Form 6166 need to match the POA?</p>	<p>Yes, the beneficiary’s name on both documents should be identical.</p>
<p>Does the long form process have a minimum position requirement per beneficial owner?</p>	<p>Yes, please call for more details.</p>
<p>What is the statute of limitations for filing Japanese reclaims?</p>	<p>It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed in good faith.</p>
<p>What if the beneficial owner name and/or address is not consistent with the other documents?</p>	<p>Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.</p>
<p>How often are long form claims filed with the Japanese custodians?</p>	<p>Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th & November 20th of each year.</p>
<p>Will the depository accept claims filed directly to them by beneficial owners?</p>	<p>The depository only accepts claims filed by the DTC participant who was holding 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>Do pension plans need to disclose any underlying holder information for the long form process?</p>	<p>Yes, effective September 1, 2012 pension plans will need to disclose the total number of participants, the number of treaty eligible participants and the date of fiscal year end.</p>
<p>Is this long form process free of charge?</p>	<p>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 depository receipt 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 BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank 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. Fees paid to BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank may be shared with its agents.</p>

Warning and Disclaimer:

BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank 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, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank and its 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 here from. BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold 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, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Fees, Representations and Indemnification**” above.

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