

# IMPORTANT NOTICE

## The Depository Trust Company



**B#:** 6714-10  
**Date:** May 10, 2010  
**To:** All Participants  
**Category:** Dividends  
**From:** International Services  
**Attention:** Operations, Reorg & Dividend Managers, Partners & Cashiers  
**Subject:** TaxRelief - Country: Germany  
Fresenius Medical Care A G Preferred CUSIP: 358029205  
Record Date: 05/11/10 Payable Date: 05/24/10  
EDS Cut -Off Date 1: 05/20/10  
EDS Cut-Off Date 2: 06/10/10  
EDS Cut-Off Date 3: 11/18/10

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo<sup>SM</sup> respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively.

"Questions regarding this Important Notice may be directed to GlobeTax."

**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.*

Non-Confidential

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**FRESENIUS MEDICAL CARE AG - PREFERRED** has announced a cash dividend. BNY Mellon acts as the sole Depositary for the company's American Depositary Receipt ("ADR") program.

Using DTC's Elective Dividend System ("EDS") function over the Participant Terminal System ("PTS"), Participants may certify all or a portion of their position entitled to the applicable withholding tax rates. Use of EDS will permit entitlement amounts to be paid through DTC.

On ADR Pay Date, all holders will receive this dividend net of the full German statutory withholding tax of 26.375% with the possibility to reclaim as outlined in the below table:

<b>DIVIDEND EVENT DETAILS</b>	
COUNTRY OF ISSUANCE	GERMANY
ISSUE	FRESENIUS MEDICAL CARE AG PREFERRED
CUSIP#	358029205
DEPOSITARY	BNY MELLON
ADR RECORD DATE	MAY 11, 2010
ADR PAY DATE	MAY 24, 2010
ORDINARY SHARE GROSS DIVIDEND RATE	€ 0.63
RATIO	1 ORD to 1 ADR
STATUTORY WHT RATE	26.375%

<b>ELIGIBILITY MATRIX (SEE EXHIBITS 4 &amp; 7 FOR DETAILS)</b>			
<b>RATE DESCRIPTION</b>	<b>RECLAIM RATE</b>	<b>ELIGIBLE RESIDENTS</b>	<b>DOCUMENTATION REQUIRED</b>
UNFAVORABLE - 26.375%	0.000%	NON-TREATY COUNTRIES	NONE
FAVORABLE - 25%	1.375%	GREECE, ISRAEL	1. AUTHORIZATION LETTER
FAVORABLE - 20%	6.375%	IRAN, THAILAND, TRINIDAD & TOBAGO, TURKEY, ZIMBABWE	1. AUTHORIZATION LETTER
FAVORABLE - 15% (CERTAIN U.S. ENTITIES)	11.375%	NATURAL PERSONS	1. AUTHORIZATION LETTER 2. IRS FORM 6166
		ASSOC. WITHOUT INDEPENDENT LEGAL EXISTENCE	1. AUTHORIZATION LETTER 2. IRS FORM 6166 3. FRAGEBOGEN FONDS USA (09/00)
		LEGAL PERSON / SUPRANATIONAL ORGS.	1. AUTHORIZATION LETTER 2. IRS FORM 6166
		INVESTMENT FUNDS	1. AUTHORIZATION LETTER 2. IRS FORM 6166 3. FRAGEBOGEN FONDS USA (09/00)
FAVORABLE - 15% NON-US	11.375%	CERTAIN TREATY COUNTRIES (SEE EXHIBIT 7)	1. AUTHORIZATION LETTER
FAVORABLE - 10%	16.375%	BOLIVIA, CHINA, GEORGIA, INDIA, IRELAND, MONGOLIA, UKRAINE	1. AUTHORIZATION LETTER
EXEMPT - 0% (CERTAIN U.S. ENTITIES)	26.375%	CHARITIES: 501(c)3	1. AUTHORIZATION LETTER 2. IRS FORM 6166
		PENSIONS & RETIREMENT ACCOUNTS: 401(A);408(K); 408(A); 408(P); 403(A); 403(B); 457(B)	1. AUTHORIZATION LETTER 2. IRS FORM 6166 (TAX YEAR 2007-CURRENT) 3. DECLARATION

## CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
<b>QUICK RECLAIM</b>	- PRIMARY BATCH	EDS	\$0.005 per ADR	\$0	MAY 20, 2010; 8:00 P.M.
	- SECONDARY BATCH	EDS	\$0.005 per ADR	\$0	JUNE 10, 2010; 8:00 P.M.
	- FINAL BATCH	EDS	\$0.005 per ADR	\$0	NOVEMBER 18, 2010; 8:00 P.M.
<b>LONG-FORM</b>	- POST-EDS PROCESS; ONGOING	CHECK	\$0.0075 per ADR	\$25	NOVEMBER 14, 2014; 8:00 P.M.

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	EXHIBIT	ORIGINAL / COPY	SIGNATURE REQUIREMENT
AUTHORIZATION LETTER	1) Allows Depositary Bank to: - Submit application on behalf of the Beneficial Owner. - Receive the reimbursement amounts 2) Makes necessary declarations of eligibility.	2	COPY	BENEFICIAL OWNER
DECLARATION	For US Pensions & Retirement Accounts only. Certifies that the Beneficial Owner is a US Pension Fund under the meaning of Article 10, paragraph (3) subparagraph (b) of the Double Taxation Agreement between Germany and the United States.	6	COPY	DTC PARTICIPANT
DEPOSITARY COVER LETTER	Lists details of each Beneficial Owner's claim. Must be printed on DTC Participant firm letterhead. Must indemnify BNY Mellon / Globe-Tax as on the exhibit provided.	1	ORIGINAL	DTC PARTICIPANT
FRAGEBOGEN FONDS USA (09/00)	Required of associations without independent legal existence and investment funds. This form must be completed by a representative of the fund. A listing of the partners and their percentages of ownership is also required for partnerships.	5	COPY	BENEFICIAL OWNER
IRS FORM 6166	Issued by the Internal Revenue Service, stating the name and tax payer identification number of the Beneficial Owner. It must be or have been issued within four (4) years of the year of the dividend. Tax Year 2007 or newer for Pensions.	N/A	COPY	IRS

BNY Mellon, now offers ESP powered by GlobeTax, to simplify the transmission of beneficial owner data. Documentation only needs to be provided upon audit of the BZSt. As described in this notice all applicable documentation must be at the disposal of the DTC Participant for claims submitted through the ESP system. By using the system the Participant attests to their ability to comply with the terms of this Important Notice

These claims should be submitted through the following web site. (Requires a one-time registration)

<https://www.globetaxesp.com>

Please contact Mr. Jonathan Staake at 1-800-915-3536 if you have any questions about this process.

**ANOMALIES**

COUNTRY	DESCRIPTION
ALL	PASS-THROUGH ENTITIES SUCH AS PARTNERSHIPS, TRUSTS, RICS, AND MUTUAL FUNDS MAY NEED TO PROVIDE ADDITIONAL DOCUMENTATION IF REQUESTED BY THE BZSt.
ALL	NATURAL PERSONS OR INDIVIDUALS MAY NOT PROVIDE POST OFFICE BOXES OR "C/O" ADDRESSES ALONE AS BENEFICIAL OWNER ADDRESS.
UNITED STATES	IRS FORM 6166 FOR PENSIONS MUST HAVE BEEN ISSUED FOR A TAX YEAR POST 2006.

**CONTACT DETAILS**

PRIMARY CONTACT	JONATHAN STAAKE
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	JONATHAN_STAAKE@GLOBETAX.COM
COMPANY	BNY MELLON / GLOBETAX
STREET ADDRESS	90 BROAD STREET 16 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	BRETT LEWIS
	BECKY ZHANG

## FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON / GLOBETAX?	NO, HOWEVER DOCUMENTATION MUST BE AT THE DISPOSAL OF THE DTC PARTICIPANT IN CASE OF AUDIT BY THE BZSt.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK RECLAIM PROCESS?	YES
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG-FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK.
ONCE I SUBMIT A QUICK REFUND CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	WE ESTIMATE PAYMENT WITHIN 3 MONTHS OF CLAIM SUBMISSION
MY CLIENT IS UNABLE TO PROVIDE THE REQUIRED DOCUMENTATION BY THE QUICK RECLAIM DEADLINE. MAY I STILL SUBMIT THE CLAIM THROUGH ESP?	CLAIMS WILL NOT BE CONSIDERED VALID UNTIL ALL DOCUMENTATION SUPPORTING THEM HAS BEEN RECEIVED.
CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?	NO, ONLY THE ULTIMATE BENEFICIAL OWNER MAY SIGN THE AUTHORIZATION LETTER
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 7 MONTHS.
AM I REQUIRED TO FILE THROUGH ESP?	NO, IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP YOU ARE STILL REQUIRED TO LOGIN AND DOWNLOAD THE EXCEL TEMPLATE TO BE PROVIDED ALONG WITH YOUR TRADITIONAL RECLAIM
ARE THE EXHIBITS AVAILABLE IN WORD FORMAT?	YES, YOU MAY REQUEST THESE DOCUMENTS BY EMAILING: JONATHAN_STAAKE@GLOBETAX.COM
DOES THE QUICK RECLAIM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	NO
DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	YES, LONG-FORM CLAIMS MUST RECLAIM AT LEAST \$25.00

### **All Post-Electronic Reclaims filing long form:**

U.S. residents and non-U.S. residents who have missed the EDS election and simplified procedure deadlines may file for a long-form refund if they submit requisite documentation to BNY Mellon / GlobeTax prior to the expiry of the right to claim. Based on their county, that period generally expires four (4) 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 BNY Mellon / GlobeTax.

**Note:** German residents may not participate in the processes described herein.

### **Long Form Documentation Required**

- Exhibit 1 – Depositary Cover Letter
- Exhibit 2 – Authorization Letter
- Certificate of Dividend Payment / Credit Advice
- DTC Authorization Letter
- IRS Form 6166 (U.S. Resident Beneficial Owners)
- German Tax Form (Non-U.S. Resident Beneficial Owners)
- HM Revenue & Customs Certificate of Residency (UK Resident Beneficial Owners Only)
- Exhibit 5 – Fragebogen Fonds USA (09/00) (Associations without independent legal existence or funds Only)
- Exhibit 6 – Declaration (U.S. Pensions Only)

## SPECIAL NOTE ON REQUIRED DOCUMENTATION

Required Beneficial Owner documentation must be at the disposal of the DTC Participant in case of audit by the BZSt. The documentation does not need to be provided at the time of the EDS elections or upon submission of the Beneficial Owner listing (either electronically through ESP powered by GlobeTax or in "traditional" hard copy/diskette format). By using the process outlined in this Important Notice, however, the Participant attests to their compliance with the Beneficial Owner documentation requirements outlined in this Important Notice.

As a condition of using the services of BNY MELLON, the Participant agrees that may instruct DTC to effect a chargeback arising from a failure to provide the requisite supporting documentation as required by the German Tax Authorities (a "Chargeback"). DTC shall be authorized to effect a Chargeback on the Participant account in relation to funds received by Participants for claimants who do not satisfy the supporting documentation requirements for German tax withholding. Such a request for Chargeback may be a result of an audit by the German Taxing Authority and may occur several months after the payment of the tax reclaim funds.

If a Participant does not satisfy an audit request in a timely manner, the determination of which time period lies exclusively with BNY MELLON, they agree to an immediate debit of their DTC account for the amount of any claim for treaty entitlement for which they have not supplied required Beneficial Owner documentation, including any and all applicable interest, penalties, fines, FX losses or other sanctions as imposed by BZSt or BNY MELLON. In the above circumstance, Participants also agree to indemnify DTC and BNY MELLON for any and all related liability and/or penalties imposed on or incurred by them. Participants are hereby put on notice that they may also be subject to restrictions in or to barring from using the German EDS process in the future.

BNY MELLON will accept required Beneficial Owner documentation at the time of claim at the preference and/or discretion of the DTC Participant if the DTC Participant prefers to avoid presentation of such documentation in the context of a future audit request.

### **Warning and Disclaimer:**

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, The Bank of New York Mellon and its agents, do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.

# EXHIBIT 1

## COVER LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS TO BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD

**BNY MELLON**

c/o GlobeTax  
90 Broad Street, 16th Floor  
New York, NY 10004 – 2205  
Attn: Jonathan Staake

Enclosed please find documents in support of the withholding tax reclaims which we have submitted on behalf of our client (s) who have had excess tax withheld on German ADRs. We, <**DTC Participant Name**>, also identified as DTC participant number <**xxxx**>, hereby state that each beneficial owner cited below held the respective amount of shares on the ADR record date of **MAY 11, 2010** for the security **FRESENIUS MEDICAL CARE AG - PREFERRED ; (CUSIP# 358029205)** and by filing this claim we acknowledge that we will not file a claim directly with the German Federal Tax Office (BZSt) for the holders listed below.

Below is the list of **Beneficial Owners** holding a total of <**Total # ADRS Claimed**> ADRs. The ratio is **1 ORD to 1 ADR**. As required, all necessary documents are enclosed.

The information is as follows:

	Full Legal Name as it appears on Form 6166 or COR	Street Address	City, State, Zip Code, Country	Legal Entity Type***	SSN# / TIN#	ADRs	ORDs	Reclaim %
1				See Note***				
2								
3								
4								

**PLEASE E-MAIL JONATHAN\_STAAKE@GLOBETAX.COM AN EXCEL SPREADSHEET OF BREAKDOWN ABOVE IF IT CONTAINS MORE THAN 7 BENEFICIAL OWNERS.**

\*\*\***Note:** This must be one of seven possible choices as defined by the German Tax Authorities, the types are: Natural Persons, Associations without independent legal existence, Legal person/supranational organizations, Investment Funds, Charities, Sovereign entities, Pension Funds

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 withholding taxes, claims, penalties and / or interest to the German Tax Authority ("charge-backs"), including without limitation, any foreign exchange fluctuations associated with such funds. Neither BNY Mellon nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the Issuer in processing such claims, we expressly agree that neither BNY Mellon nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and the Issuer and their respective 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. We further agree that our obligations hereunder shall be free from all defenses.

Sincerely,

\_\_\_\_\_  
[Signature of Authorized DTC Participant Signatory]

\_\_\_\_\_  
[Date]

\_\_\_\_\_  
[Name, Title & Phone Number of Authorized DTC Participant Signatory]

## EXHIBIT 2

### AUTHORIZATION LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS

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#### Declaration and Authorization

##### Final Beneficiary Details

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Country of Residence: \_\_\_\_\_

Tax ID # (USA Only): \_\_\_\_\_

Custodian (Participant): \_\_\_\_\_

##### Authorization

The final beneficiary has authorized **BNY Mellon, and/or its agents** to submit applications for the reimbursement of German 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 German Tax Authority (GTA) in their name.

##### Declaration

The final beneficiary declares that:

- they are aware of and complies with the conditions of the double taxation agreement in force;
- they are entitled to the respective capital proceeds;
- they reside in the country of residence according to double taxation agreement in force;
- they do not maintain any abode/residence, habitual residence or head office in Germany;
- the proceeds do not accrue to the benefit of any permanent establishment or fixed utility in Germany;
- they oblige themselves, as a result of his participation in the DTV procedure, not to submit any separate/supplemental refund applications;
- they oblige themselves to repay any amounts in respect of which the GTA requests repayment on account of subsequent knowledge acquired and which were erroneously credited within the context of the DTV procedure;
- they are aware that the GTA can, in the event of spot checks, request the presentation of a certificate of residence or directly exchange information with the local Taxation Authorities in his country of residence.

**Additional declarations subject to country of residence and legal form:**

*Valid for USA residents only:*

- a FORM 6166 "Certificate of filing a tax return" can be presented / submitted whereby the issue date is not older than 4 years and the legal form given by him is confirmed thereon;

*Valid only for parties eligible for reimbursement with country of residence Great Britain:*

- the proceeds are subject to tax in Great Britain;

*Valid only for Luxembourg corporations:*

- the corporation was not founded according to the Luxembourg holding tax law of 1929;

*Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'natural person':*

- he is, in accordance with Swiss taxation law, subject to those Swiss taxes generally levied by the government, cantons and parishes in terms of all generally taxable income proceeds;
- he is a Swiss citizen or - in the case of the non-existence of Swiss citizenship was not subject to unlimited taxation in Germany either in the year in which the accrual of the capital proceeds took place or in the preceding five calendar years;

*Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'corporation':*

- the corporation is predominantly Swiss-governed and that the provisions contained in Article 23 Section 1 of the German-Swiss double taxation agreement as regards the prevention of the improper use of agreement benefits are being observed.

*Valid only for parties eligible for reimbursement with country of residence Cyprus, Indonesia, Israel, Jamaica, Malaysia, Malta, Singapore, Trinidad, Tobago:*

- a confirmation that the respective earnings have been transferred to the country of residence (repatriation) can be presented submitted for the specific payment.

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**Date, Place**

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**Signature of party eligible for reimbursement**

## EXHIBIT 4

ENTITY CODE	DESCRIPTION	EXAMPLES (NOT COMPLETE LIST)
01	NATURAL PERSON	INDIVIDUAL
02	ASSOCIATIONS WITHOUT INDEPENDENT LEGAL EXISTENCE	PARTNERSHIPS TRUSTS LLC LIMITED LIABILITY COMPANY
03	LEGAL PERSON / SUPRANATIONAL ORGANIZATIONS	CORP. INC. LTD. CENTRAL BANKS S.A. AG FOUNDATION/ENDOWMENT (IF NOT TAX EXEMPT) UCIT INTERNATIONAL MONETARY FUND BANK FOR RECONSTRUCTION AND DEVELOPMENT PLC PTY.LTD B.V./NETHERLANDS N.V./NETHERLANDS SICAV/LUXEMBOURG FCP/LUXEMBOURG UK TRUSTS UNDER CERTAIN CONDITIONS (SUBJECT-TO-TAX IN THE UK) SICAV/BELGIUM MASSACHUSETTS BUSINESS TRUST
04	INVESTMENT FUNDS	RIC (USA) ITM (JAPAN) UK INVESTMENT FUND OPEN ENDED INVESTMENT COMPANY (OEIC)/UK AUTHORISED UNIT TRUST (AUT)/UK INVESTMENT TRUST COMPANY (ITC)/UK UNAUTHORISED UNIT TRUST (UUT)/UK SICAV/FRANCE FIM, FIMF, FIAMM, SIM, SICAV, SIMCAV/SPAIN
05	CHARITIES / FOUNDATIONS	USA: TAX EXEMPT AS PER ART. 27 DTA GERMANY/USA ART. 501C(3)
06	SOVEREIGN ENTITIES	GOVERNMENT OF ...;
07	PENSION PLANS / RETIREMENT ACCOUNTS	USA: 401(A); 408(K); 408(A); 408(P); 403(A); 403(B); 457(B)

**EXHIBIT 5**

FRAGEBOGEN FONDS USA (09/00)

FOR Associations without independent legal existence & Investment Funds

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Note 41:

It appears from the application documents that the applicant is an investment company/investment fund (fund). Since a fund's income is normally not taxed until it is distributed to the certificate holders and the fund itself is a fiscally transparent entity, would you please supply the following information:

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Name of the investment company/investment fund (hereinafter "Fund")

(All of the information below refers to the end of the last fiscal year)

End of the last fiscal year: \_\_\_\_\_

	Total	in %
1.1 number of share certificates issued	_____	(100%)
1.2 number of share certificates held by residents of the Country where the Fund is located	_____	(__%)
2.1 total number of certificate holders	_____	(100%)
2.2 number of certificate holders who are residents of the Country where the Fund is located	_____	(__%)
3. percentage of Fund's total holdings which consists of German securities		(__%)

I affirm that all the information given in this attachment is correct to the best of my knowledge and belief.

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Place / Date

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Signature of the representative of the Fund

Please note:

The figures supplied on the application form (gross inflow, tax paid, ...) are to be reduced to the percentage stated at N<sup>o</sup> 1.2. For simplification the percentage may be rounded up to the next highest integer (e.g. 95.3% => 96%)

## EXHIBIT 6



# Erklärung/Declaration

Hiermit erkläre ich,  
I herewith declare,

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Strasse/Street)

\_\_\_\_\_  
(Ort/City)

im Namen des Erstattungsberechtigten,  
on behalf of the beneficiary entitled to the refund,

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Strasse/Street)

\_\_\_\_\_  
(Ort/City)

dass es sich bei dem Erstattungsberechtigten nach § 50d Abs. 1 EStG um einen amerikanischen Pensionsfonds i.S.d. Art. 10 Abs. 3 Buchstabe b des Doppelbesteuerungsabkommens mit den USA (DBA USA) i.d.F. des Revisionsprotokolls vom 01.06.2006 handelt.

that the beneficiary entitled to the refund is, according to Article 50d, paragraph 1 of the Income Tax Act ("Einkommensteuergesetz"/EStG), an American pension fund within the meaning of Article 10, paragraph 3 subparagraph b of the Double Taxation Agreement concluded with the USA (DTA USA) in the form of the revising protocol of June 1, 2006.

Gem. der Definition Pensionsfonds im Art. 10 Abs. 11 des DBA USA versteht man darunter Personen, die in den USA vorwiegend errichtet und unterhalten werden, um Ruhegehälter oder ähnliche Vergütungen, einschließlich Sozialversicherungsleistungen, Invalidenrenten und Witwenrenten, zu verwalten oder zu gewähren oder zugunsten einer oder mehrerer dieser Personen Einkünfte zu erzielen. Hinsichtlich dieser Tätigkeiten müssen sie in den USA von der Steuer befreit sein.

According to the definition given in Article 10, paragraph 11 of the DTA USA, a pension fund refers to persons established and maintained in the USA primarily to administer or provide pensions or other similar remuneration, including social security payments, disability pensions and widow's pensions or to earn income for the benefit of one or more such persons. With respect to the activities described in subparagraph b) in this paragraph, they must exempt from tax in the USA.

\_\_\_\_\_  
(Datum und Unterschrift/Date and Signature)

Note: the German text is the legally binding version.

## EXHIBIT 7

<b>TREATY RATE MATRIX</b>			
<b>RATE</b>	<b>COUNTRY</b>		
<b>15%</b>	Algeria	Argentina	Armenia
	Australia	Austria	Azerbaijan
	Bangladesh	Belarus	Belgium
	Bosnia-Herzegovina	Bulgaria	Canada
	Croatia	Cyprus	Czech Republic
	Denmark	Ecuador	Egypt
	Estonia	Finland	France
	Ghana	Hungary	Iceland
	Indonesia	Italy	Ivory Coast
	Jamaica	Japan	Kazakhstan
	Kenya	Kuwait	Kyrgyzstan
	Latvia	Liberia	Lithuania
	Luxembourg	Macedonia	Malaysia
	Malta	Mauritius	Mexico
	Moldova	Morocco	Namibia
	Neth. Antil.	Netherlands	New Zealand
	Norway	Pakistan	Philippines
	Poland	Portugal	Romania
	Russia	Serbia-Montenegro	Singapore
	Slovak Republic	Slovenia	South Africa
	South Korea	Spain	Sri Lanka
	Sweden	Switzerland	Tajikistan
	Tunisia	Turkmenistan	United Arab Emirates
	United Kingdom	United States of America	Uruguay
Uzbekistan	Venezuela	Vietnam	
Zambia			
<b>10%</b>	Bolivia	China	Georgia
	India	Ireland	Mongolia
	Ukraine		
<b>25%</b>	Greece	Israel	
<b>20%</b>	Iran	Thailand	Trinidad and Tobago
	Turkey	Zimbabwe	
<b>26.375%</b>	NON-TREATY COUNTRIES		