



	<p><b>“Y” – Subject to Spanish Tax Withholding regulations</b></p> <p><b>NOTE: To limit Spanish tax withholding, client name and country of residence will be disclosed to the Issuer/Spanish Govt. DO NOT PURCHASE IF YOU DO NOT CONSENT.</b></p> <p><b>‘N’, Blank: Not Applicable, Not Available</b></p> <hr/> <p><b>Under Spanish tax regulation, investors in preferred securities, senior notes or subordinated notes listed on an organized market in an OECD country, with no tax residency in Spain and not acting through a permanent establishment in Spain, are exempt from the Spanish Non-resident Income Tax ("NRIT"), provided certain information obligations relating to identity and residence of beneficial owners entitled to receive distributions are complied with. If these information obligations are not complied with, Spanish issuers have to withhold the NRIT.</b></p>
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The fields were added to existing ‘Filler’ space in the files so that you can continue to process these files as is, or change your application to recognize the new data.

In addition the documentation for the fields related to the Direct Registration Service (DRS) is also being updated as follows:

<b>Format of ELISC Data Record</b>				
<b>Position</b>	<b>Length</b>	<b>Format</b>	<b>Field Name</b>	<b>Field Description</b>
44	1	Character	DRS Eligibility Indicator	"N" = Not Eligible for DRS "Y" = DRS Eligible Issue
73**	1	Character	Book Entry Security DRS Eligibility Indicator	"0" = Security is eligible for "WT" in statement form only at DTC. Certificates are available at the transfer agent "1" = Security is eligible for "WT" in statement form only "2" = Security is DRS eligible but not participating. Certificates only are available. Note: A "space" in this field indicates that the issue is not DRS eligible.

<b>Format of ELISCD Data Record</b>				
<b>Position</b>	<b>Length</b>	<b>Format</b>	<b>Field Name</b>	<b>Field Description</b>
64	1	Character	DRS Eligibility Indicator	"N" = Not Eligible for DRS "Y" = DRS Eligible Issue

93**	1	Character	Book Entry Security DRS Eligibility Indicator	"0" = Security is eligible for "WT" in statement form only at DTC. Certificates are available at the transfer agent "1" = Security is eligible for "WT" in statement form only "2" = Security is DRS eligible but not participating. Certificates only are available. Note: A "space" in this field indicates that the issue is not DRS eligible.
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Format of ELISCA Data Record				
Position	Length	Format	Field Name	Field Description
79	1	Character	DRS Eligibility Indicator	"N" = Not Eligible for DRS "Y" = DRS Eligible Issue
87**	1	Character	Book Entry Security DRS Eligibility Indicator	"0" = Security is eligible for "WT" in statement form only at DTC. Certificates are available at the transfer agent "1" = Security is eligible for "WT" in statement form only "2" = Security is DRS eligible but not participating. Certificates only are available. Note: A "space" in this field indicates that the issue is not DRS eligible.

The files affected are:

- [ELISMA](#)
- [ELISM](#)
- [ELISC](#)
- [ELISCA](#)
- [Data Delivery Service: Descriptive Update and Master Files](#)

Questions regarding this notice should be directed to Carin Avogardo, Product Manager, Securities Reference Data, at [cavogardo@dtcc.com](mailto:cavogardo@dtcc.com) or (212) 855-1534. Questions regarding OA Timeliness should be directed to William Bainlardi, Product Manager, Asset Services, at [wbainlardi@dtcc.com](mailto:wbainlardi@dtcc.com) or (212) 855-2354. Questions regarding the Direct Registration Service should be directed to Joseph Clemente, Product Manager, Asset Services, at [jclemente@dtcc.com](mailto:jclemente@dtcc.com) or (212) 855-2425.