



Important Notice
The Depository Trust Company

B #:	3853-16
Date:	October 4, 2016
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: GERMANY DEUTSCHE BANK AG CUSIP: D18190898 <u>Record Date: 05/21/2015</u> <u>Payable Date: 05/22/2015</u> LONG FORM ONLY – Final submission deadline 9/30/2019

NON CAWEB / LONG FORM ONLY

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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Non-Confidential



DEUTSCHE BANK AG has announced a cash dividend. Computershare, Inc. acts as the transfer agent for the company's Global Registered Share ("GRS") program.

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

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	GERMANY
ISSUE	DEUTSCHE BANK AG
CUSIP#	D18190898
TRANSFER AGENT	COMPUTERSHARE, INC.
GRS RECORD DATE	5/21/2015
GRS PAY DATE	5/22/2015
ORDINARY SHARE GROSS DIVIDEND RATE	€0.75
STATUTORY WHT RATE	26.375%

CHARGES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
LONG FORM	ONGOING	CHECK/ACH	\$0.0150 per GRS	\$25, plus up to €20 Custodial Fee	September 30, 2019 8:00 P.M.

IMPORTANT TAX VOUCHER INFORMATION

Due to a change in regulations by the German Federal Central Tax Office ("BZSt"), all reclaim filings on dividends paid after January 1, 2012 require a tax voucher certified by the last domestic paying agent. Computershare, Inc. will secure these certified tax vouchers on behalf of and in support of claims filed through Computershare, Inc. The fees for securing the certified German tax vouchers are included in the Service Charge for Quick Reclaims. **To secure this tax voucher for Long-Form reclaims, a separate Custodial Fee will be deducted from the payment received at the USD equivalent of €20 based on the FX rate of the payment.**

LONG FORM ELIGIBILITY MATRIX (SEE APPENDIX 1 & 2 FOR DETAILS)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE 26.375%	0.000%	NON-TREATY COUNTRIES	NONE
FAVORABLE 25%	1.375%	GREECE, ISRAEL	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 8—CREDIT ADVICE 5. GERMAN TAX FORM 6. DTC ENTITLEMENTS SCREENSHOT
FAVORABLE 20%	6.375%	IRAN, THAILAND, TRINIDAD & TOBAGO, ZIMBABWE	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 8—CREDIT ADVICE 5. GERMAN TAX FORM 6. DTC ENTITLEMENTS SCREENSHOT
FAVORABLE 15% (CERTAIN U.S. ENTITIES)	11.375%	NATURAL PERSONS	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 8—CREDIT ADVICE 5. IRS FORM 6166 — TAX YEAR 2015 6. DTC ENTITLEMENTS SCREENSHOT
		ASSOC. WITHOUT INDEPENDENT LEGAL EXISTENCE	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 5 — ZUSATZERKLÄRUNG USA 5. EXHIBIT 8—CREDIT ADVICE 6. IRS FORM 6166 — TAX YEAR 2015 7. DTC ENTITLEMENTS SCREENSHOT
		LEGAL PERSON / SUPRANATIONAL ORGS.	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 8—CREDIT ADVICE 5. IRS FORM 6166 — TAX YEAR 2015 6. DTC ENTITLEMENTS SCREENSHOT
		INVESTMENT FUNDS	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 5 — ZUSATZERKLÄRUNG USA 5. EXHIBIT 8—CREDIT ADVICE 6. IRS FORM 6166 — TAX YEAR 2015 7. DTC ENTITLEMENTS SCREENSHOT
FAVORABLE 15% (NON-U.S.)	11.375%	CERTAIN TREATY COUNTRIES (SEE APPENDIX 2)	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 8—CREDIT ADVICE 5. GERMAN TAX FORM 6. DTC ENTITLEMENTS SCREENSHOT
		TAX-TRANSPARENT ENTITIES IN CERTAIN TREATY COUNTRIES (SEE APPENDIX 2)	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 5 — ZUSATZERKLÄRUNG 5. EXHIBIT 8—CREDIT ADVICE 6. GERMAN TAX FORM 7. DTC ENTITLEMENTS SCREENSHOT
FAVORABLE 10%	16.375%	BOLIVIA, CHINA, GEORGIA, INDIA, MONGOLIA, THE NETHERLANDS (PENSION FUNDS ONLY) SYRIA, TAIWAN, UKRAINE, UNITED ARAB EMIRATES	<ol style="list-style-type: none"> 1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 8—CREDIT ADVICE 5. GERMAN TAX FORM 6. DTC ENTITLEMENTS SCREENSHOT

		UNITED KINGDOM PENSION BENEFICIAL OWNERS ONLY	1. EXHIBIT 1—COVER LETTER 2. EXHIBIT 2— BENEFICIARY AUTHORIZATION 3. EXHIBIT 3— PARTICIPANT AUTHORIZATION 4. EXHIBIT 8—CREDIT ADVICE 5. HM REVENUE & CUSTOMS CERTIFICATE OF RESIDENCY 6. HM REVENUE & CUSTOMS PENSION CERTIFICATION 7. GERMAN TAX FORM 8. DTC ENTITLEMENTS SCREENSHOT
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DESCRIPTION OF VARIOUS DOCUMENTATION

EXHIBIT	DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
1	PARTICIPANT COVER LETTER	Lists details of each Beneficial Owner's claim. Must be printed on DTC Participant firm letterhead. Must indemnify COMPUTERSHARE, INC. and its agent GlobeTax as on the exhibit provided.	ORIGINAL	DTC PARTICIPANT
2	BENEFICIARY AUTHORIZATION LETTER	1) Allows COMPUTERSHARE, INC., through its agent GlobeTax to submit application on behalf of the Beneficial Owner and receive the reimbursement amounts. 2) Makes necessary declarations of eligibility.	COPY	BENEFICIAL OWNER
3	PARTICIPANT AUTHORIZATION LETTER	There only needs to be one participant authorization letter per filing of the issue from the participant. This certifies the depository to perform reclaim services on behalf of the participant.	ORIGINAL	DTC PARTICIPANT
5	ZUSATZERKLÄRUNG / ZUSATZERKLÄRUNG USA	Required of all tax transparent entities. This form must be completed by a representative of the entity.	COPY	BENEFICIAL OWNER
6	PENSION DECLARATION	For U.S. Pensions & Retirement Accounts only. Certifies that the Beneficial Owner is a U.S. Pension Fund under the meaning of Article 10, paragraph (3) subparagraph (b) of the Double Taxation Treaty between Germany and the United States.	COPY	DTC PARTICIPANT
8	CREDIT ADVICE/ CERTIFICATE OF DIVIDEND PAYMENT	Provides a breakdown of the share position as well as relevant beneficial owner information. Serves as a record of dividends paid with withholding taxes.	ORIGINAL	DTC PARTICIPANT
N/A	IRS TAX DETERMINATION LETTER	U.S. Only. Issued by the Internal Revenue Service, stating within the letter the name of the Beneficial Owner and confirmation that the entity is a 501(c)3.	COPY	IRS
N/A	IRS FORM 6166	U.S. Only. Issued by the Internal Revenue Service, stating the name and Taxpayer Identification Number of the Beneficial Owner. It must be issued for Tax Year 2015.	ORIGINAL	IRS
N/A	GERMAN TAX FORM	NON-US ONLY. This form must be completed and then certified by the local tax authority.	ORIGINAL	LOCAL TAX AUTHORITY
N/A	DTC ENTITLEMENTS SCREENSHOT	Screenshot of DTC participant's total position held on record date. Must include record date, record date position, security name, and participant number.	EMAIL	PROVIDED BY DTC PARTICIPANT

CONTACT DETAILS

PRIMARY CONTACT	DANETTE MOORE
TELEPHONE	1-855-849-3079
FAX	1-212-747-0029
EMAIL ADDRESS	GERMANYESP@GLOBETAX.COM
COMPANY	GLOBETAX ON BEHALF OF COMPUTERSHARE, INC.
STREET ADDRESS	ONE NEW YORK PLAZA, FLOOR 34
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	APRIL RICHLAND

ESP

powered by **GLOBETAX**

Computershare, Inc. offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the participant to Computershare, Inc. and creates applicable documentation on the participant's behalf. 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 website, which requires a one-time registration.

<https://esp.globetax.com>

Please contact Danette Moore at 1-855-849-3079 if you have any questions about this process.

Warning and Disclaimer:

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Computershare, Inc. and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. Computershare, Inc. and its 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, 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.

ANOMALIES

COUNTRY	DESCRIPTION
ALL	PASS-THROUGH ENTITIES SUCH AS PARTNERSHIPS, TRUSTS, RICS, AND INVESTMENT FUNDS MAY NEED TO PROVIDE ADDITIONAL DOCUMENTATION IF REQUESTED BY THE BZSt. THE TOTAL REFUND ELIGIBILITY MAY BE REDUCED DEPENDING ON THE PERCENTAGE OF THE ENTITY HELD BY INVESTORS THAT DO NOT RESIDE IN THE ENTITY'S COUNTRY OF TAX RESIDENCE.
UNITED STATES	NATURAL PERSONS OR INDIVIDUALS MAY NOT PROVIDE POST OFFICE BOXES OR "C/O" ADDRESSES ALONE AS BENEFICIAL OWNER ADDRESS.
UNITED KINGDOM	U.K. PENSION SCHEMES ARE NOW ENTITLED TO A 10% WITHHOLDING TAX RATE, AND 5% FOR SHAREHOLDINGS GREATER THAN 10%. CLAIMS FOR U.K. PENSION SCHEMES CAN ONLY BE FILED VIA THE LONG FORM PROCESS AND REQUIRE ADDITIONAL DOCUMENTATION ISSUED BY HM REVENUE & CUSTOMS WHICH EVIDENCES THEIR STATUS AS A PENSION FUND.
ALL	THE GERMAN GOVERNMENT RESERVES THE RIGHT TO REQUEST CERTIFICATIONS OF TAX RESIDENCY FOR ANY FILER SUBMITTING CLAIMS THROUGH THE QUICK RECLAIM PROCESS.
FRANCE	FRENCH PENSION FUNDS ARE NO LONGER ELIGIBLE FOR THE QUICK REFUND PROCESS. THEY CAN STILL RECLAIM UNDER THE LONG FORM PROCESS WITH A SUBMISSION OF THE REQUIRED DOCUMENTATION.

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
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 CAN STILL USE ESP TO DOWNLOAD RELEVANT DOCUMENTS IN SUPPORT OF YOUR TRADITIONAL RECLAIM. HOWEVER, A FEE MAY BE ASSESSED IN THE FUTURE SHOULD YOU FILE OUTSIDE OF ESP.
ARE THE EXHIBITS AVAILABLE IN WORD FORMAT?	YES, YOU MAY REQUEST THESE DOCUMENTS BY EMAILING: GERMANYESP@GLOBETAX.COM.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	YES, LONG FORM CLAIMS MUST RECLAIM AT LEAST \$50.00 TO COVER THE COST OF FILING.
WILL COMPUTERSHARE, INC., THROUGH ITS AGENT GLOBETAX, ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	NO. COMPUTERSHARE, INC., THROUGH ITS AGENT 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.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG-FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK OR ACH.

APPENDIX 1

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	CORPORATIONS 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)

APPENDIX 2

TREATY RATE MATRIX			
RATE	COUNTRY		
10%	BOLIVIA	CHINA	GEORGIA
	INDIA	MONGOLIA	THE NETHERLANDS (PEN)
	TAIWAN	UKRAINE	UNITED ARAB EMIRATES
	UNITED KINGDOM (PEN)		
15%	ALBANIA	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
	INDONESIA	IRELAND	ITALY
	IVORY COAST	JAMAICA	JAPAN
	KAZAKHSTAN	KENYA	KOREA, REPUBLIC OF (S)
	KOSOVO	KUWAIT	KYRGYZSTAN
	LATVIA	LIBERIA	LIECHTENSTEIN
	LITHUANIA	LUXEMBOURG	LUXEMBOURG (REIT)
	MACEDONIA	MALAYSIA	MALTA
	MAURITIUS	MEXICO	MOLDOVA
	MONTENEGRO	NAMIBIA	NETHERLANDS
	NEW ZEALAND	NORWAY	PAKISTAN
	PHILIPPINES	POLAND	PORTUGAL
	ROMANIA	RUSSIA	SERBIA
	SINGAPORE	SLOVAK REPUBLIC	SLOVENIA
	SOUTH AFRICA	SPAIN	SRI LANKA
	SWEDEN	SWITZERLAND	SWITZERLAND (REIT)
	TAIWAN	TAJIKISTAN	TUNISIA
	TURKEY	TURKMENISTAN	UNITED ARAB EMIRATES (REIT)
	UNITED KINGDOM	UNITED KINGDOM (CHA)	UNITED STATES OF AMERICA
URUGUAY	UZBEKISTAN	VENEZUELA	
VIETNAM	ZAMBIA		
20%	IRAN	THAILAND	TRINIDAD AND TOBAGO
	ZIMBABWE		
25%	GREECE	ISRAEL	
26.375%	NON-TREATY COUNTRIES		

EXHIBIT 2

AUTHORIZATION LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS

Declaration and Authorization

Final Beneficiary Details

Name: _____

Address: _____

Country of Residence: _____

Tax ID # (USA Only): _____

Custodian (Participant): _____

Authorization

The final beneficiary has authorized the applicable Depository Bank, **BNY Mellon, Citibank, Deutsche Bank, and/or JPMorgan, Computershare, LTD, and/or their 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 comply 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 Tax Year on the form is the same as the calendar year in which the dividend payment occurred 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.

Date, Place

Signature of party eligible for reimbursement

EXHIBIT 3

PARTICIPANT AUTHORIZATION LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PLACED ONTO THE **DTC PARTICIPANTS LETTERHEAD**

[DATE]

GlobeTax as agent for [RELEVANT DEPOSITARY/TRANSFER AGENT]

One New York Plaza, Floor 34
New York, NY 10004 - 2205

Enclosed please find my withholding tax reclamation documents, for the GRS record date of **[GRS RECORD DATE]** for the security **[ISSUE NAME]**, **[CUSIP#]**.

By requesting **[DEPOSITARY/TRANSFER AGENT]** to perform reclaim services, the undersigned certifies that the taxpayer holds (or held at the time of the dividend distribution) shares of **[ISSUE NAME]** in the form of American Depositary Receipts. The taxpayer's share represents less than 10% of the total share capital of **[ISSUE NAME]** and is not held in connection with a permanent establishment in Germany. The undersigned authorized **[DEPOSITARY/TRANSFER AGENT]** to claim a refund of taxes withheld in connection with the dividend distributions of **[ISSUE NAME]** and to receive the refund on the taxpayer's behalf.

[DEPOSITARY/TRANSFER AGENT] is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to **[DEPOSITARY/TRANSFER AGENT]**, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

[DTC PARTICIPANT NAME] authorizes **[DEPOSITARY/TRANSFER AGENT]** to lodge this claim on my behalf and will not make any claim directly to the German tax authorities.

Participant Name: _____

Payment Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Number: _____

Sincerely,

Authorized Signature

EXHIBIT 5 – ZUSATZERKLÄRUNG

Supplementary Questionnaire for Tax-Transparent Entities FOR FILERS NOT RESIDENT IN THE UNITED STATES

Declaration for:

- Investment funds that are organized as tax transparent entities but are still eligible for an indirect treaty entitlement for the shareholders/beneficiaries
- Other tax transparent entities (e.g. partnerships), which are eligible for an indirect treaty entitlement for the shareholders/beneficiaries

Name, address of the recipient of the capital gains

Legal form of entity: Partnership

Other: _____

(All the following figures should be as of the end of the last fiscal year.)

End of the last fiscal year: _____	<u>Total</u>	<u>In %</u>
1.1 Number of shares/investment certificates issued:	_____	100 %
1.2 Of these, the number of certificates held by residents of the country where the fund/entity is located:	_____	_____ %
2.1 Total number of certificate holders:	_____	100 %
2.2 Of these, the number of certificate holder resident in the country in which the fund/entity is located:	_____	_____ %
3. Portion of total assets which consist of German securities:		_____ %

Note:

The proper (partial) entitlement under the tax treaty is determined using the percentage from 1.2. For simplification, percentages can be rounded up to the next whole number (e.g. 95.3% → 96%).

I confirm that all information provided in this attachment is correct and complete to the best of my knowledge and belief.

Place	Date	Signature of representative of fund/company
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EXHIBIT 5 – ZUSATZERKLÄRUNG USA

Supplementary Questionnaire for Tax-Transparent Entities

UNITED STATES ONLY

Declaration for American

- Investment funds that are organized as a corporation (in particular, those organized as Regulated Investment Companies),
- Investment funds that are organized as tax-transparent entities, but are still eligible for a (partial) entitlement under the terms of Article 4, paragraph 1, subparagraph b of the USA/Germany Double Taxation Treaty
- Other tax-transparent entities organized as trusts, estates, or partnerships.

Name, address of the recipient of the capital gains

Legal form of entity: Corporation Trust Partnership

Other: _____

YES NO

1. The recipient of the capital gains is organized as a Regulated Investment Company (RIC)

2. If question 1 was answered with NO:
Due to other considerations, the income is not taxed at the entity level but rather is taxed at the level of its beneficiaries/investors

If question 1 or 2 was answered with YES:

(All the following figures should be as of the end of the last fiscal year.)

End of the last fiscal year: _____

	<u>Total</u>	<u>In %</u>
3.1 Number of shares/investment certificates issued:	_____	100 %
3.2 Of these, the number of certificates held by U.S. residents	_____	_____ %
4.1 Total number of certificate holders	_____	100 %
4.2 Of these, the number of certificate holders resident in the U.S.	_____	_____ %
5. If the entity is an investment fund: Portion of total assets which consist of German securities		_____ %

Note:

The proper (partial) entitlement under the tax treaty is determined using the percentage from 1.2. For simplification, percentages can be rounded up to the next whole number (e.g. 95.3% → 96%).

I confirm that all information provided in this attachment is complete and correct to the best of my knowledge and belief.

Place

Date

Signature of representative of fund/company

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 8

<<DTC Participants Letterhead>>

CREDIT ADVICE

<<DTC Participant Name>> hereby certifies that the following beneficial owner holding the security <<Issue Name>> (<<Cusip#>>) was a holder of record on <<GRS Record Date>>. The beneficial owner was paid the dividend less the <<Withholding Tax %>> withholding tax at source and is entitled to the <<Percent Reclaim>> tax refund stipulated under the provisions of the double taxation Convention between the Federal Republic of Germany and <<Country of Domicile>>.

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on <<ORD Pay Date>>.

Account legal name and address:

<<Beneficial Owner Name>>

<<Beneficial Owner Address #1>>

<<Beneficial Owner Address #2>>

Security Name:

ISIN: (ORD)

Pay Date: (ORD)

Ratio: (GRS to FO)

Shares (GRS):

Shares (ORD):

Dividend rate per share (EUR):

Gross Dividend (EUR):

Withholding tax amount (EUR):

Withholding tax rate:

Amount of claim (EUR):

Reclaim Tax Rate:

Authorized Signature:

Date: