



Important Notice
The Depository Trust Company

B #:	0660-12
Date:	April 20, 2012
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Germany E.ON AG CUSIP: 268780103 <u>Record Date:</u> 05/03/2012 <u>Payable Date:</u> 05/11/2012 <u>EDS Cut-Off:</u> 06/01/2012 8:00 P.M. <u>EDS Cut-Off:</u> 07/09/2012 8:00 P.M.

Participants can use DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief 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 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 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

E.ON AG has announced a cash dividend. J.P. Morgan acts as the sole Depository for the company's American Depositary Receipt ("ADR") program.

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. Use of EDS will permit entitlement amounts to be paid through DTC.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	GERMANY
ISSUE	E.ON AG
CUSIP#	268780103
DEPOSITARY	J.P. MORGAN
ADR RECORD DATE	MAY 3, 2012
ADR PAY DATE	MAY 11, 2012
ORDINARY SHARE GROSS DIVIDEND RATE	€ 1.00
RATIO	1 ORD to 1 ADR
STATUTORY WHT RATE	26.375%

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 post-paydate as outlined in the below table:

ELIGIBILITY MATRIX (SEE EXHIBITS 4 & 7 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	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 — TAX YEAR 2012
		ASSOC. WITHOUT INDEPENDENT LEGAL EXISTENCE	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2012 3. FRAGEBOGEN FONDS (09/00)
		LEGAL PERSON / SUPRANATIONAL ORGS.	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2012
		INVESTMENT FUNDS	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2012 3. FRAGEBOGEN FONDS (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, SYRIA, UKRAINE	1. AUTHORIZATION LETTER
EXEMPT - 0% (CERTAIN U.S. ENTITIES)	26.375%	CHARITIES: 501(c)3	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2012
		PENSIONS & RETIREMENT ACCOUNTS: 401(A);408(K); 408(A); 408(P); 403(A); 403(B); 457(B); IRAs	1. AUTHORIZATION LETTER 2. IRS FORM 6166 — TAX YEAR 2012 3. DECLARATION

IMPORTANT PROCESS CHANGE FOR 2012

Due to a change in regulations by the German Tax Authority, as of 2 January 2012, all tax reclaim filings require a German tax voucher certified by the last domestic paying agent. JPMorgan will secure these certified German tax vouchers on behalf of and in support of claims filed through JPMorgan. The fees for securing the certified German tax vouchers are included in the Depository Service Charge.

CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
QUICK RECLAIM	- PRIMARY BATCH	EDS	\$0.0115 per ADR	\$0	JUNE 1, 2012; 8:00 P.M.
	- SECONDARY BATCH	EDS	\$0.0115 per ADR	\$0	JULY 9, 2012; 8:00 P.M.
	- FINAL BATCH	CHECK	\$0.0115 per ADR	\$25	OCTOBER 26, 2012; 8:00 P.M.
LONG-FORM	- POST-EDS PROCESS; ONGOING	CHECK	\$0.0165 per ADR	\$25	NOVEMBER 16, 2016; 8:00 P.M.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	EXHIBIT	ORIGINAL / COPY	SIGNATURE REQUIREMENT
AUTHORIZATION LETTER	1) Allows Depository Bank to submit application on behalf of the Beneficial Owner and 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 J.P.Morgan / Globe-Tax as on the exhibit provided.	1	ORIGINAL	DTC PARTICIPANT
FRAGEBOGEN FONDS (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	US Only. Issued by the Internal Revenue Service, stating the name and tax payer identification number of the Beneficial Owner. It must be issued for Tax Year 2012.	N/A	ORIGINAL	IRS

To simplify the transmission of beneficial owner data, J.P. Morgan offers ESP powered by GlobeTax. Required documentation, as outlined in this Important Notice, must be received by the Depository Bank before the claim can be considered valid.

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

<https://www.globetaxesp.com>

Please contact Andrew Dexter at 1-800-929-5484 if you have any questions about this process.

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.
UNITED STATES	NATURAL PERSONS OR INDIVIDUALS MAY NOT PROVIDE POST OFFICE BOXES OR "C/O" ADDRESSES ALONE AS BENEFICIAL OWNER ADDRESS.
UNITED STATES	BENEFICIAL OWNERS MUST SUBMIT ONE ORIGINAL FORM 6166 FOR THE FIRST DIVIDEND CLAIMED IN 2012. THE BENEFICIAL OWNER MAY SUBMIT A PHOTOCOPY FOR SUBSEQUENT RECLAIMS FOR 2012 DIVIDENDS PROVIDED THE COVER LETTER INDICATES WITH WHICH SECURITY THE ORIGINAL 6166 WAS SUBMITTED.
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.

CONTACT DETAILS	
PRIMARY CONTACT	ANDREW DEXTER
DOMESTIC PHONE (U.S.)	1-800-929-5484
DOMESTIC FAX (U.S.)	1-800-929-9986
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	ANDREW_DEXTER@GLOBETAX.COM
COMPANY	J.P. MORGAN / GLOBETAX
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	JONATHAN STAAKE
	BRETT LEWIS

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO J.P. MORGAN / GLOBETAX?	YES, ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTS IN HARDCOPY FORM.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK RECLAIM PROCESS?	ONLY CLAIMS SUBMITTED BEFORE THE SECONDARY BATCH CUTOFF DATE WILL BE PAID VIA DTC.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG-FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK FOR ANY CLAIM SUBMITTED AFTER THE SECONDARY BATCH.
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: ANDREW_DEXTER@GLOBETAX.COM.
DOES THE QUICK RECLAIM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	ONLY CLAIMS SUBMITTED AFTER THE SECONDARY BATCH WILL REQUIRE AT LEAST A \$25.00 RECLAIM PER BENEFICIAL OWNER.
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 J.P. Morgan / 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 J.P. Morgan / GlobeTax.

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

Long Form Documentation Required

- Exhibit 1 – Depositary Cover Letter
- Exhibit 2 – Beneficiary Authorization Letter
- Exhibit 3 – Participant Authorization Letter
- Exhibit 5 – Fragebogen Fonds (09/00) (Associations without independent legal existence or investment funds)
- Exhibit 6 – Declaration (U.S. Pensions Only)
- Exhibit 8 – Certificate of Dividend Payment / Credit Advice
- IRS Form 6166 (U.S. Resident Beneficial Owners)
- Tax Determination Letter (US 501c3 Charities Only)
- German Tax Form (Non-U.S. Resident Beneficial Owners)
- HM Revenue & Customs Certificate of Residency (UK Resident Beneficial Owners)

EXHIBIT 1

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

J.P. MORGAN

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

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 3, 2012** for the security **E.ON AG ; (CUSIP# 268780103)** 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 ANDREW_DEXTER@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

I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

J.P. Morgan is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to J.P. Morgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

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

Declaration and Authorization

Final Beneficiary Details

Name: _____

Address: _____

Country of Residence: _____

Tax ID # (USA Only): _____

Custodian (Participant): _____

Authorization

The final beneficiary has authorized **JPMorgan, 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.

Date, Place

Signature of party eligible for reimbursement

EXHIBIT 3

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

[DATE]

[RELEVANT DEPOSITARY]

c/o Globe Tax Services, Inc.
90 Broad Street, 16th Floor
New York, NY 10004 - 2205

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

By requesting **[RELEVANT DEPOSITARY]** 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 **[RELEVANT DEPOSITARY]** 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.

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

[DTC PARTICIPANT NAME] authorizes **[RELEVANT DEPOSITARY]** 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

Date

EXHIBIT 3

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

[DATE]

[RELEVANT DEPOSITARY]

c/o Globe Tax Services, Inc.
90 Broad Street, 16th Floor
New York, NY 10004 - 2205

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

By requesting **[RELEVANT DEPOSITARY]** 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 **[RELEVANT DEPOSITARY]** 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.

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

[DTC PARTICIPANT NAME] authorizes **[RELEVANT DEPOSITARY]** 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

Date

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	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); IRAs

EXHIBIT 5 - FRAGEBOGEN FONDS

United States

For Associations Without Independent Legal Existence & Investment Funds

Confirmation of Shareholder Percentage Distribution

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, please supply the following information:

Name of Fund:

Street:

City:

Country of Origin:

Tax number (American funds only):

Legal Form (i.e. Corporation, Trust, Partnership, other):

1. The applicant is a Regulated Investment Company (RIC) Yes No

2. If the answer to question 1 is NO:
Due to other regulations the Fund is not liable to pay US income tax on its income; the income does not become taxable until it is distributed to certificate holders. Yes No

If the answer to question 1 or 2 is YES:
(All the information below refers to the end of the last fiscal year)

End of last fiscal year: _____

	Total	in %*
3.1. number of share certificates issued:	_____	(100%)
3.2. number of these held by US residents	_____	____%
4.1. total number of certificate holders	_____	(100%)
4.2. number of these holders who are US resident	_____	____%
5. Percentage of Fund's total holdings which consists of German securities	_____	____%

We acknowledge that all certification is required in connection with German law. We irrevocably authorise you to act on the information contained in this certificate.

We certify under penalty of perjury that the above information is true, correct and complete and that we are authorised representatives of the fund named above.

We hereby undertake to notify the depositary bank promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete.

We accept full responsibility in the case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made in reliance upon this certification including any additional information provided in connection to it.

Place, Date

Signature of the representative of the fund

Please note:

The figures supplied on the application form (gross inflow, tax paid, etc.) are to be reduced to the percentage stated at N° 3.2. 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 Ruhegehalter 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

TREATY RATE MATRIX			
RATE	COUNTRY		
15%	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			
10%	Bolivia	China	Georgia
	India	Ireland	Mongolia
	Syria	Ukraine	
25%	Greece	Israel	
20%	Iran	Thailand	Trinidad and Tobago
	Turkey	Zimbabwe	
26.375%	NON-TREATY COUNTRIES		

EXHIBIT 8

PAYMENT CERTIFICATION REQUIRED FOR LONG FORM GERMAN TAX RECLAIM FILINGS.
THIS DOCUMENT MUST BE PLACED ONTO THE **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 **[ADR RECORD DATE]**. The beneficial owner was paid the dividend less the **[WITHHOLDING TAX %]** withholding tax at source and is entitled to the **[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 PAYDATE]**.

Account legal name and address:

[BENEFICIAL OWNER NAME]
[BENEFICIAL OWNER ADDRESS]

Security Name: _____

ISIN: (ORD) _____

Pay Date: (ORD) _____

Ratio: (ADR to FO) _____

Shares (ADR): _____

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: _____