



B #:	3174-16
Date:	May 2, 2016
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: SWEDEN PRICER CUSIP: 741509202 <u>Record Date:05/02/2016 Payable Date: 05/16/2016</u> <u>CA Web Instruction Deadline : 05/06/2016 8:00 P.M. ET</u> <u>Documentation Deadline : 05/06/2016 5:00 P.M. ET</u>

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 certifying 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.

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.

Non-Confidential



BNY MELLON

Pricer has announced a cash dividend and BNY Mellon acts as the Depositories for the Depositary Receipt (“DR”) program.

Participants can use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements, Fees, Representations and Indemnification below.

On DR pay date, all holders will have the opportunity to receive their full treaty benefits as outlined in the “Eligibility Matrix.” All other holders will receive this dividend net of the full Swedish statutory withholding tax of 30% with the possibility to reclaim.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWEDEN
COMPANY	Pricer
CUSIP#	741509202
DEPOSITARY	BNY MELLON
DR RECORD DATE	MAY 02, 2016
DR PAY DATE	MAY 16, 2016
DR GROSS DIVIDEND RATE ON PAY DATE	TBD
ORD GROSS DIVIDEND RATE ON PAY DATE	SEK .25
RATIO	1 ORD: 1 DR
STATUTORY WHT RATE	30%

FEES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE (FAVORABLE)	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.005 PER DR	\$0	CA WEB ELECTION DEADLINE: MAY 06, 2016 (8PM)
					DOCUMENTATION DEADLINE: MAY 06, 2016 (5PM)
RELIEF AT SOURCE (EXEMPT)	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.0075 PER DR	\$0	CA WEB ELECTION DEADLINE: MAY 06, 2016 (8PM)
					DOCUMENTATION DEADLINE: MAY 06, 2016 (8PM)
QUICK REFUND	POST CA WEB PROCESS; ONGOING THROUGH DEADLINE	VIA CHECK	UP TO \$0.0075 PER DR	\$25*	JUNE 08, 2016 (8PM)
LONG FORM	POST CA WEB PROCESS; ONGOING	VIA CHECK	Up to \$0.01 per DR	\$25*	OCTOBER 15, 2021 (8PM)

*ADDITIONAL CUSTODIAL FEES MAY APPLY IN CERTAIN CASES

Agreements, Fees, Representations, and Indemnification of 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 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 of up to \$0.0075 per Depository Receipt for Relief at Source and Quick Refund, or up to \$0.01 per Depository Receipt for Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon 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'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 may be shared with its agents and affiliates

We hereby agree that 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 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 that 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.

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 shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon 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.

ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED (BLUE = GENERATED BY ESP)
UNFAVORABLE – 30%	0%	NON-TREATY COUNTRIES	NONE
FAVORABLE – 25%	5%	BRAZIL, KENYA, AND TANZANIA	1. COVER LETTER 2. SKV 3740^ ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY
FAVORABLE – 22.5%	7.5%	JAMAICA	1. COVER LETTER 2. SKV 3740^ ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY
FAVORABLE – 20%	10%	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. COVER LETTER 2. SKV 3740^ ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY
FAVORABLE – 15%	15%	TAXABLE U.S. RESIDENT ENTITIES	1. COVER LETTER 2. SKV 3740 (LONG FORM ONLY) ADDITIONAL DOCUMENTATION (LONG FORM ONLY): 1. IRS FORM 6166
FAVORABLE – 15%	15%	ALBANIA, ARGENTINA, AUSTRALIA, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA (NON-PENSION), CROATIA, DENMARK, ESTONIA, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, HUNGARY, ICELAND, INDONESIA, IRELAND (REPUBLIC OF), ISRAEL, ITALY, KAZAKHSTAN, KOREA (REPUBLIC OF), KOSOVO, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORDIC COUNTRIES, NORWAY, PHILIPPINES (THE), POLAND, RUSSIA, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUBLIC OF), SPAIN, SRI LANKA, SWITZERLAND (NON-PENSION)*, VIETNAM, YUGOSLAVIA, AND ZAMBIA	1. COVER LETTER 2. SKV 3740^ ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY
FAVORABLE – 10%	20%	AUSTRIA, BELARUS, BULGARIA, CHILE, CZECH REPUBLIC, CHINA (NOT HONG KONG), INDIA, JAPAN, PORTUGAL, ROMANIA, SLOVAKIA, TAIWAN, UKRAINE, AND VENEZUELA	1. COVER LETTER 2. SKV 3740^ ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY
FAVORABLE – 5%	25%	UNITED KINGDOM AND NORTHERN IRELAND	1. COVER LETTER 2. SKV 3740^ ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY
EXEMPT U.S. – 0%	30%	U.S. PENSIONS UNDER IRS SECTIONS 401(A), 501(A), 457(B)	1. COVER LETTER 2. SKV 3740 3. U.S. PENSION ATTESTATION ADDITIONAL DOCUMENTATION: 1. IRS FORM 6166
EXEMPT NON-U.S. – 0%	30%	CANADIAN PENSIONS (SEE DOCUMENTATION REQUIREMENT IN NEXT SECTION), SWISS PENSIONS, AND GREECE	1. COVER LETTER 2. SKV 3740^ ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY

**** ALL LONG FORM FILINGS REQUIRE A CERTIFICATE OF DIVIDEND PAYMENT AND POWER OF ATTORNEY(S) IN ADDITION TO THE DOCUMENTATION LISTED ABOVE.**

^ A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED OR SKV 3740 FORM MUST BE CERTIFIED BY LOCAL TAX AUTHORITY

* SWISS INDIVIDUALS AND COMPANIES QUALIFY FOR 15% REFUND. CONTACT GLOBETAX FOR FURTHER DETAILS.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT(S)
COVER LETTER (EXHIBIT A)	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES THE DEPOSITARY / GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.	ORIGINAL	DTC PARTICIPANT
SKV 3740	CLAIM FOR REPAYMENT OF SWEDISH TAX ON DIVIDENDS FORM. THIS FORM NEEDS TO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE FOR NON-U.S. ENTITIES.	ORIGINAL	BENEFICIAL OWNER OR DTC PARTICIPANT AND CERTIFIED BY LOCAL TAX OFFICE
U.S. PENSION ATTESTATION (EXHIBIT B)	ATTESTATION FOR U.S. PENSIONS	ORIGINAL	DTC PARTICIPANT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME OF THE BENEFICIAL OWNER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT. EXEMPTION: IRS FORM 6166 MUST CERTIFY THAT THE TAXPAYER IS (1) A RESIDENT OF THE U.S. FOR PURPOSES OF U.S. TAXATION AND (2) TAX EXEMPT FROM U.S. TAXATION, SPECIFICALLY, UNDER SECTIONS 401(A) & 501 (A) OR 457 (G) & 457 (B) OF THE U.S. INTERNAL REVENUE CODE.	ORIGINAL / COPY	IRS REPRESENTATIVE
CERTIFICATE OF RESIDENCY (CANADIAN PENSIONS)	ISSUED BY THE BENEFICIAL OWNER'S LOCAL CANADIAN REVENUE OFFICE, STATING THE NAME, TAXPAYER IDENTIFICATION NUMBER AND THE ADDRESS OF THE BENEFICIAL OWNER. ADDITIONALLY, THE CERTIFICATE OF RESIDENCE ("COR") MUST CITE THE PROVISIONS OF THE EXISTING AGREEMENT WITHIN THE MEANING OF THE CANADA/SWEDEN TAX CONVENTION, INCLUDING ARTICLE 10 PARAGRAPH 8 FOR TAX YEAR OF THE DIVIDEND PAYMENT.	ORIGINAL	CANADA REVENUE AGENCY REPRESENTATIVE
CERTIFICATE OF RESIDENCY (COR)	ISSUED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE, STATING THE NAME, TAXPAYER IDENTIFICATION NUMBER AND THE ADDRESS OF THE BENEFICIAL OWNER. A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED OR SKV 3740 FORM MUST BE CERTIFIED BY LOCAL TAX AUTHORITY	ORIGINAL	LOCAL TAX OFFICE
CERTIFICATION OF DIVIDEND PAYMENT ("CODP") (EXHIBIT C – LONG FORM ONLY)	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON DTC PARTICIPANT'S COMPANY LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
POWER OF ATTORNEY (EXHIBIT D – LONG FORM ONLY)	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM SKV 3740 FORM. (A.) FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND (B.) FROM THE DTC PARTICIPANT TO DEPOSITARY / GLOBETAX.	COPY	BENEFICIAL OWNER AND DTC PARTICIPANT

(BLUE = GENERATED BY ESP)

CONTACT DETAILS

PRIMARY CONTACT	WONJAE LEE
DOMESTIC PHONE / FAX (U.S.)	1-800-915-3536 / 1-800-985-3536
INTERNATIONAL PHONE / FAX	1-212-747-9100 / 1-212-747-0029
EMAIL ADDRESS	SWEDENESP@GLOBETAX.COM
COMPANY	GLOBETAX AS AGENT FOR BNY MELLON
STREET ADDRESS	ONE NEW YORK PLAZA, FLOOR 34
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	KASEY HARBES

ESP

powered by **GLOBETAX**

BNY Mellon, offers ESP powered by GlobeTax, to simplify the transmission of beneficial owner data. Required documentation, as outlined in this Important Notice, must be received by the Depository before the claim can be considered valid.

These claims should be submitted through the following web site. (Requires a one-time registration):
<https://esp.globetax.com>

Please contact Wonjae Lee at 1-800-915-3536 if you have any questions about this process.

DISCLAIMER

Warning and Disclaimer:

BNY Mellon 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 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 herefrom. BNY Mellon 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 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.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

**CA WEB:
PARTICIPANTS USING THE DTC CA WEB SYSTEM AGREE THAT THE FOLLOWING CRITERIA
HAVE BEEN MET:**

1. The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States who is eligible for the 15% or 0% Swedish withholding tax rate. This is not tax advice. Please consult your tax advisor.
2. The Participant hereby certifies that it will indemnify BNY Mellon (“the Depository”) (and its agents) for any liability it may incur as a result of reliance upon information provided by such Participant in connection with a CA WEB election, a claim for refund, or a failure to provide information requested by the Swedish Tax Authorities as described in item 5 below. The Depository shall not be liable for any failure to secure a refund.
3. The Participant shall be liable for any loss due to foreign exchange fluctuations.
4. The Participant agrees to immediately return to the Depositories any funds erroneously received as a result of an improper CA WEB election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon.
5. If requested by the Swedish Tax Authorities (directly or indirectly), the Participant agrees to provide the Depositories with beneficial ownership information regarding the depositary receipts, such as the names, entire addresses, the countries of residence for tax purposes, tax identification numbers or social security numbers, as well as the number of depositary receipts for which the reduced rate of withholding tax is certified, the rate that is applied, **and any other information that may be reasonably requested**. Such information will be provided within 30 days of the Participant being informed of the request. If requested by the Swedish Tax Authorities (directly or indirectly), the Participant also agrees to provide the Depositories with a Certificate of Fiscal Residency (a Form 6166) within 90 days of the Participant being informed of the request. The Swedish Tax Authority reserves the right to request records for the 6 preceding years. Participants who submit claims on behalf of qualified pension funds that elect the 0% withholding rate need to provide this information to the Depositories at the time the claim is made.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

QUESTION	ANSWER
AM I REQUIRED TO FILE THROUGH ESP?	NO , YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
WILL BNY MELLON / GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?	NO , BNY MELLON / 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.
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON / GLOBETAX AN OPTIONAL PROCESS?	YES , THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?	YES , WITH A TREASURY DETERMINATION LETTER.
DOES THE BENEFICIARY'S NAME ON THE FORM 6166 NEED TO MATCH THE POA?	YES , THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	YES , BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON / GLOBETAX?	YES , ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION LISTED IN THE ELIGIBILITY MATRIX IN HARDCOPY FORM.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?	IT IS 5 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND PAYS. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.

FREQUENTLY ASKED QUESTIONS (FAQs) CONTINUED

RELIEF AT SOURCE

QUESTION	ANSWER
ONCE I SUBMIT AN AT SOURCE CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	ON ADR PAYMENT DATE.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE AT SOURCE PROCESS?	YES.
DOES THE AT SOURCE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO.
WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE.
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT OR FAVORABLE ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO BNY MELLON / GLOBETAX BY THE DEADLINE INDICATED IN THE "CHARGES & DEADLINES" SECTION?	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE CATEGORY. YOU WILL HAVE AN OPPORTUNITY TO FILE THROUGH THE NON – DTC QUICK REFUND AND LONG FORM PROCESSES IF THIS TRANSPIRES. DTCC MAY IMPOSE A FEE TO ENABLE THE MOVEMENT OF SHARES BACK TO THE 30% RATE.
IS THIS PROCESS FREE OF CHARGE?	NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON 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. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.0075 PER DEPOSITARY SHARE WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.

QUICK REFUND / LONG FORM QUESTIONS

QUESTION	ANSWER
HOW LONG DOES IT TAKE FOR QUICK REFUND CLAIMS TO BE PAID?	APPROXIMATELY 6 MONTHS TO 1 YEAR.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?	NO, YOU WILL BE PAID BY CHECK.
DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO. THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER FOR STANDARD LONG FOR CLAIMS WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.
IS THIS PROCESS FREE OF CHARGE?	NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON 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. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.0075 PER DEPOSITARY SHARE WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
WHAT ARE THE ADDITIONAL CUSTODIAL FEES THAT MAY APPLY?*	PLEASE CALL BNY MELLON / GLOBETAX TO CONFIRM THE DEPOSITARY AND APPLICABLE FEE AMOUNT.

APPENDIX A – COVER LETTER (Please place on your Company Letterhead)

[DATE]

The Bank of New York Mellon as Depositary
 C/O GlobeTax
 One New York Plaza, floor 34
 New York, NY 10004-2205
 Attn: Wonjae Lee

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Swedish DR's. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of DRs on the record date of May 02, 2016 the security Pricer (cusip: 741509202).

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF DRs CITED BELOW] DR's. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. **The ratio is 1 Depositary Receipt to 1 Ordinary Share.** The information is as follows:

<u>Name of Beneficial Owner</u>	<u>Street Address of Beneficial Owner</u>	<u>City, State, Zip (Country) of Beneficial Owner</u>	<u>Tax Payer I.D. #</u>	<u>Type of Account</u>	<u># of DRs Held</u>	<u>Reclaim %</u>
1)						

Note: for more than 5 Beneficial Owners, please provide an excel breakdown of shareholder information

Total Shares: _____

We ask that BNY Mellon, as Depositary, apply to the Swedish tax authority for these withholding tax relief requests on the above beneficial owners' behalf. Please contact the undersigned should you have any questions.

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary, and outside the terms and conditions of any applicable deposit agreement. BNY Mellon 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 of \$0.0075 per Depositary Receipt for Relief at Source or Long Form and any other charges, fees or expenses payable by or due to BNY Mellon 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'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 may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval by the applicable custodian and tax regulators, and that BNY Mellon 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 that 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.

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 shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon 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.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

APPENDIX B – ATTESTATION FOR U.S. PENSIONS (Please place on your Company Letterhead)
PLEASE CALL GLOBETAX TO CONFIRM DEPOSITARY WHEN SUBMITTING A LONG FORM CLAIM

ATTESTATION FOR U.S. PENSIONS

(Important – DTC Participants must complete a separate Attestation for each beneficial owner)

[DATE]

The Bank of New York Mellon as Depositary
 C/O GlobeTax
 One New York Plaza, floor 34
 New York, NY 10004
 Attn: Wonjae Lee

We, **[NAME OF DTC PARTICIPANT]**, also known under DTC participant number **[DTC PARTICIPANT NUMBER]**, hereby confirm that each U.S. pension cited below held the respective amount of shares on the record date of MAY 02, 2016 for the security **Pricer (the “Issuer”)**; **CUSIP# 741509202** and that all U.S. pensions cited below meet the following tax reclaim requirements:

The pension fund/trust is:

1. Organized under the laws of the U.S.
2. Established and maintained in the U.S. primarily to administer or provide pensions or other similar remuneration, including social security payments.
3. Tax-exempt in the U.S. with respect to the activities described in item 2 above.
4. Comprised of participants within the fund of which more than 50 percent are American residents.
5. A resident of the United States, provided that such dividends are not derived from the carrying on of a trade or business by the pension fund or through an associated enterprise.
6. Confirming that the underlying security has been held in the account for at least two months prior to submitting the tax reclaim to GlobeTax. If the shares are part of a securities lending transaction over record date, the two-month holding period is considered interrupted and as a result disqualifies the pension’s eligibility to claim at the exempt rate.

Below is the list of beneficial owners and their respective holdings. As required a Form 6166 and a Power of Attorney are attached for each beneficial owner.

<u>Name of Beneficial Owner</u>	<u>Street Address of Beneficial Owner</u>	<u>City, State, Zip (Country) of Beneficial Owner</u>	<u>Tax Payer I.D. #</u>	<u>Type of Account</u>	<u># of DRs Held</u>	<u>Reclaim %</u>
1)						

We ask that GlobeTax, as Depositary agent, present these dividend withholding exemption requests on the above beneficial owners’ behalf. Please contact the undersigned at <Telephone Number> should you have any questions.

Indemnification

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 Swedish Tax Authority, including without limitation, any foreign exchange fluctuations associated with such funds. BNY Mellon shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and their agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon 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.

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

APPENDIX C – CERTIFICATE OF DIVIDEND PAYMENT

*****THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD*****

ALL AMOUNTS MUST BE IN SEK

(Important – DTC Participants must complete a separate Certificate of Payment for each beneficial owner)

CERTIFICATION OF PAYMENT

[DTC Participant Name] hereby certifies that the following beneficial owner (holding the security **Pricer** (CUSIP **741509202**) was a holder of record on **May 02, 2016**. The beneficial owner was paid the dividend less the [Withheld %] withholding tax at source and is applying for the [Refund %] tax refund stipulated under the provisions of the “[Residence Country of Beneficial Owner]” – Sweden Income Tax Treaty Convention.

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on **April 7, 2016**.

Agent:	[DTC Participant Name] [DTC Participant Number]
Beneficial Owner:	[Beneficial Owner Name] [B/O Address] [B/O City, State, Zip Code] [B/O Country of Residence]
Security:	Pricer
Ordinary Pay Date:	May 06, 2016
Shares held:	[Number of Ordinary Shares Held]
Dividend Rate:	SEK .25 per share
Gross Dividend:	[Gross Dividend]
Amount of Tax Withheld (%):	[Amount of Tax Withheld]
Refund Amount Requested (Reclaim %):	[Amount of Refund]

Certified By		
Authorized Signature	[Sign Here] _____	Date [Today's Date]
	NAME _____	
	TITLE _____	
	INSTITUTION _____	

APPENDIX D – POWER OF ATTORNEY

*****THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD*****

Power of Attorney

(Name of Broker), with address in **(City, State, Country)** hereby appoints BNY Mellon (“Bank”) and/or the Bank’s designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in Pricer (“Securities”) that the Bank holds in its safe custody on behalf of the Undersigned broker/agent .

- i) To file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.

The Undersigned also authorizes the Bank and/or the Bank’s designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(Name of the broker representative)

<Place and Date> _____
Place and Date

<Signature of broker representative> _____
Authorized Signature(s)/Title(s)