

# IMPORTANT NOTICE

**The Depository Trust Company**



**B#:** 5106-09  
**Date:** May 21, 2009  
**To:** All Participants  
**Category:** Dividends  
**From:** International Services  
**Attention:** Operations, Reorg & Dividend Managers, Partners & Cashiers  
**Subject:** TaxRelief - Country: France  
Vinci S.A. CUSIP: 927320101  
Record Date: 05/21/09 Payable Date: 07/09/09  
EDS Cut-Off Date: 05/29/09

DTC has been notified by the Bank of New York Mellon, one of the depository banks for the above issue, that **Vinci S.A.** has declared a cash dividend. Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify all or a portion of their positions entitled to the applicable withholding tax rates.

Note : The deadline for certifying over EDS is **May 29, 2009**.

Please see below for further information on withholding rates, eligibility, and procedures for tax relief.

Questions regarding this Important Notice may be directed to Stanley Raab or Maria Lopez of DTC's International Services at (813) 470-1616 or (212) 855-4211, respectively.

**Important Legal Information:** *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

Non-Confidential

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To remove your name from the former system of email notifications, send a message to [unsubscribe@dtcc.com](mailto:unsubscribe@dtcc.com).



THE BANK OF NEW YORK MELLON

**PLEASE NOTE ALL PAPERWORK SHOULD BE SUBMITTED TO GLOBETAX**

**Issue: VINCI S.A.**  
**CUSIP: 927320101**  
**ADR R/D: May 21, 2009**  
**ADR P/D: July 9, 2009**

**Vinci S.A.** has announced a cash dividend distribution to record date holders of **May 21, 2009**. Participants can use DTC's Elective Dividend Service (EDS) function under Foreign Securities via the Participant Terminal System (PTS) to certify all or a portion of their position for cash at the favorable, exempt, or unfavorable French withholding tax rates.

Qualifying U.S. resident Individuals and Individual Retirement Accounts ("IRAs") (**excluding Roth & Rollover IRAs**), U.S. Corporations, U.S. Regulated Investment Companies (RICS), U.S. Not for Profit Organizations, U.S. Pension Funds, Canadian resident Individuals, and Canadian Corporations, are entitled to the favorable treaty withholding tax rate of 15%, rather than the statutory 25% (unfavorable) rate. Canadian Pension Funds are entitled to the exempt withholding tax rate of 0%. Treaty benefits may be claimed at source through EDS or by refund using French Forms 5000 and 5001. See Appendix A (attached) for more information on using EDS for French issues. Canadian Mutual Funds are not eligible to use the simplified, "relief-at-source", procedure, and must be claimed through the standard, long-form procedure.

**Please note that income on stock loan and fails for this issue will be tracked at the 15% favorable treaty withholding rate.**

Any Participant submitting instructions through EDS shall, by doing so, indemnify DTC under DTC's Rule 6, which applies (among other things) to any loss, liability or expense sustained by DTC as a result of any act done in reliance upon the Participant's instruction or as a result of the inaccuracy of the information contained in the instruction, including reimbursement to the French authorities for the erroneous payment of dividends at a favorable withholding tax rate at source to participants. Therefore, participants are not required to use this procedure for their eligible customers.

Any Participant not wishing to indemnify DTC and hold it harmless will be paid at the unfavorable rate at source and must apply for treaty benefits on French Forms 5000 and 5001 for eligible beneficial owners. Please consult your tax advisor for guidance.

**Deadlines and dates associated with the procedure for obtaining the favorable or exempt rate at source are as follows:**

ADR Record date	May 21, 2009
ADR Payment date	July 9, 2009
French Payment date	June 18, 2009
Dividend amount per ADR	EURO 0.275
EDS certification cut-off	May 29, 2009
<b>GlobeTax must be in Receipt of lists and documentary evidence by</b>	June 18, 2009

Please refer to Appendices B, C, and D (attached) which provide the format and requirements for the beneficiary lists, and Appendix F for details on submitting beneficial owner information via computer disk in ASCII (American Standard Code for Information Interchange) file format or Microsoft Excel format. If certification is not provided, the beneficiary will be excluded from the simplified procedure.

**NOTE: An ASCII or Microsoft Excel File is required when filing for 50 beneficiaries or more. If an electronic file is not supplied for filings of 50 beneficiaries or more, the filing will be rejected and the resulting chargeback will be processed on the DTC Participant's account.**

**As this is an unsponsored issue and has multiple ADR Depositary Banks, all paperwork will be collected in the U.S. by GlobeTax as agent for the Depositary Banks and forwarded to the relevant custodians.**

It is recommended that hardcopy documentation be sent via overnight courier with a receipt of delivery requested. The beneficiary lists, including summary page (1 copy) and the declaration (1 copy) must be sent to:

**Name & Address of ADR Depositary Bank agent:**

GlobeTax  
90 Broad Street, 16<sup>th</sup> Floor  
New York, NY 10004  
Attn: Alex Pinho  
Tel # 212-747-9100; Fax # 212-747-0029  
Email: alex\_pinho@globetax.com

**Failure to document certifications made over EDS will result in the following:**

- 1. A charge representing the amount of the under withheld tax, plus any associated foreign exchange costs, will be levied on the DTC Participant's settlement account.**
- 2. Under Rule 20, any administrative costs incurred by DTC as a result of a Participant's incorrect filing may be charged to the responsible Participant.**
- 3. Charge-backs will be subject to a processing fee.**

**Intermediary Relationships**

- If there are one or more intermediaries between the DTC Participant and the beneficial owners who are U.S. resident individuals, each intermediary must notify the DTC Participant (directly or through another intermediary) of the number of ADRs that are applicable for each of the EDS dividend payment options.
- A Participant acting as an intermediary for a non-Participant should immediately provide a copy of this Important Notice to the non-Participant so the non-Participant may submit the required copy of the lists of beneficial owners (Appendix B) to the French paying agent and its summary page (Appendix B) to the depositary bank.

Participants will bear the risk and be liable for any foreign exchange fluctuations impacting the amount of their refund or claim with the French Tax Authorities. ADR holders making incorrect declarations will be responsible for claiming or refunding any withholding tax through the Depository Banks to the French Tax Authorities. Furthermore, any funds erroneously received shall be immediately returned to the Depository Banks, including any penalties and/or interest.

**Please note: Advance tax relief is subject to a tax relief fee of \$0.004 per ADR elected at the favorable or exempt rates. Late filings are subject to a tax relief fee of \$0.005 per ADR with a minimum service charge of \$25.00 withheld by the relevant ADR Depository. Additionally, long-form claims may be subject to a custodial fee of up to 50.00 Euro per claim.**

**The DTC Participant is reminded that the EDS process is for the simplified tax relief of U.S. and Canadian residents ONLY. Only the following beneficiaries are entitled to the Simplified procedure:**

- U.S. Resident Individuals & Individual Retirement Accounts (**excluding Roth & Rollover IRAs**)
- U.S. Corporations
- U.S. Regulated Investment Companies (RICs), Real Estate Investment Trusts (REITs), or Real Estate Mortgage Investment Conduits (REMICs) if an IRS Certification (6166 or determination letter) is provided
- U.S. Pension Funds if an IRS Certification (6166 or determination letter) **citing 401(a), 401(b), 403(b), or 457 of the U.S. Tax code** is provided.
- U.S. Not-for-Profit Organizations if an IRS Certification **citing 501(c)3 of the U.S. Tax code** is provided. A determination letter citing 501(c) 3 is acceptable in addition to a 6166 that does not reference 501 (c) 3.
- Canadian Resident Individuals
- Canadian Corporations
- Canadian Pension Funds if the proper Annex (Appendices E1 or E2) is provided.

**IRA accounts must clearly state "IRA" or "Individual Retirement Account" in the account name and may be filed as Individuals. Claims for Roth & Rollover IRAs may only be filed through the standard, long-form procedure.**

### **U.S. Look-through Entities**

RICs, REITs, and REMICs receiving French-source income through a U.S. look-through entity (like a Partnership or Trust) are not eligible to benefit from the tax advantages usually afforded to them under the Tax Treaty signed between France and the United States of America, as they are not taxed as U.S. residents within the meaning of Article 4 paragraph 2. b) iv) of the Treaty. As a consequence, U.S. RICs, REITs, and REMICs investing through U.S. look-through entities will have a 25% withholding tax rate applied to their distribution with no possibility of a refund.

**While unlikely it's important to mention that any claim filed through the simplified procedure may need to be converted to the long-form procedure, which could delay payment several months.**

**Claims filed through the standard long-form process:**

GlobeTax will endeavor to assist entitled Participants in the filing of long form reclaims for ADR holders not eligible for the simplified procedure through the DTC EDS process.

**Eligible Participants are directed to send all long-form claim forms to:**

GlobeTax  
90 Broad Street, 16<sup>th</sup> Floor  
New York, NY 10004  
Attn: Alex Pinho  
Tel: (212) 747-9100

Any long-form claim sent directly to the French custodian banks will be returned to the Participant.

Non-U.S. holders, with the exceptions of Canadian Individuals, Canadian Corporations, and Canadian Pension Funds, are not eligible to make a treaty claim via DTC's EDS process, and a 25% French Tax will be withheld at source. However, residents of other countries that have tax treaties with France may be eligible to file a claim for a refund of the excess French Tax withheld. Individual residents are entitled to treaty rates as follows (other entity types' rates may differ):

**DIVIDEND WITHHOLDING TAX RATE: 0%**

Bahrain, Denmark, Egypt, Finland, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, United Arab Emirates

**DIVIDEND WITHHOLDING TAX RATE: 5%**

Russia

**DIVIDEND WITHHOLDING TAX RATE: 10%**

Azerbaijan, China, Czech Republic, India, Japan, Romania, Slovakia, Uzbekistan

**DIVIDEND WITHHOLDING TAX RATE: 12%**

Botswana

**DIVIDEND WITHHOLDING TAX RATE: 15%**

Albania, Algeria, Argentina, Armenia, Australia, Austria, Bangladesh, Belarus, Belgium, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Cameroon, Canada, Chile, Croatia, Cyprus, Ecuador, Estonia, Georgia, Germany, Ghana, Guinea, Hungary, Iceland, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Jordan, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mauritius, Mexico, Moldova, Mongolia, Montenegro, Morocco, Namibia, Netherlands, New Caledonia, New Zealand, Nigeria, Norway, Pakistan, Philippines, Poland, Portugal, Saint-Pierre and Miquelon, Senegal, Serbia, Singapore, Slovenia, South Africa, South Korea, Spain, Sweden, Switzerland, Tajikistan, Trinidad and Tobago, Turkmenistan, Ukraine, United Kingdom, United States, Venezuela, Vietnam, Zimbabwe.

**DIVIDEND WITHHOLDING TAX RATE: 20%**

Congo, Iran, Turkey

For information about filing for non-U.S. beneficial owners or for information concerning filing a tax reclaim after the EDS certification deadline, as well as, requesting the appropriate tax claim forms, please contact:

GlobeTax  
90 Broad Street, 16<sup>th</sup> Floor  
New York, NY 10004  
Attn: Alex Pinho  
Tel #: 1-212-747-9100

**Required Documentation for ALL Non-U.S. Beneficial Owners**  
**(and eligible Canadian & U.S. Beneficial Owners who missed the EDS deadline)**

1. GlobeTax filing cover letter (Exhibit 1)
2. French Tax Forms 5000 and 5001, certified by the relevant tax authority of the claimant's country of residence if other than the U.S.
3. An Original 6166 form, indicating the tax year in which the dividend has paid, for U.S. holders.

Questions regarding this Important Notice should be directed to Alex Pinho of GlobeTax at (212) 747-9100.

Questions regarding DTC's Elective Dividend Service (EDS) or DTC's Participant Terminal System (PTS) should be directed to Sean Bollers of DTC at (212) 855-4706.

## Appendix A

### DTC EDS OPTIONS AVAILABLE TO BENEFICIAL OWNERS

***1. The following U.S. beneficial owners are eligible for the 15% favorable treaty rate at source:***

**U.S. Resident Individuals & Individual Retirement Accounts** (excluding Roth & Rollover IRAs) If a Participant determines that the beneficial owners are eligible U.S. Resident Individuals or IRAs, as defined in TAXI (TaxInfo), the Participant may elect for these beneficial owners. The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash. U.S. individuals and IRAs do not have to provide certification from the IRS but French Tax Authorities reserve the right to claim probative documents (as 6166 form) if they have any doubts about the identity and/or the status of the beneficial owner.

**U.S. Corporations** If a participant determines that the beneficial owners are eligible U.S. Corporations, then the participant may elect for these beneficial owners to receive the 15% favorable withholding rate. The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash. U.S. corporations do not have to provide certification from the IRS but French Tax Authorities reserve the right to claim probative documents (as 6166 form) if they have any doubts about the identity and/or the status of the beneficial owner.

**U.S. Regulated Investment Companies (RICs)** If a participant determines that the beneficial owners are eligible U.S. RICs, then the participant may elect for these beneficial owners to receive the 15% favorable withholding rate. The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash. U.S. RICs must provide an original 6166 form issued by the IRS indicating that they are constituted in the form of RIC. While this form only has to be produced once (as far as the beneficiary name, tax ID, status hasn't changed), French Tax Authorities reserve the right to claim probative documents if they have any doubts about the identity and/or the status of the beneficial owner.

**U.S. Pension Funds, U.S. Collective Trusts and qualified U.S. Not for Profit Organizations** If a participant determines that the beneficial owners are eligible U.S. Pension Funds, U.S. Collective Trusts, or a qualified U.S. Not for Profit, then the participant may elect for these beneficial owners to receive the 15% favorable withholding rate. The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash. U.S. Pension Funds must provide an original 6166 form issued by the IRS clearly indicating that the fund has been created and is registered under sections 401 (a) or 401 (b) ("Qualified retirement plans"), 403 (b) (Tax deferred "annuity contracts") or 457 ("Deferred compensation plans") of the U.S. Federal Tax Code. Not for Profit holders must provide an original 6166 indicating that they are registered under section 501 (c) 3 of the U.S. Federal tax Code. If the 6166 form does not clearly mention section 501 (c) 3 (but only refers to section 501 (c); an IRS Determination letter clearly mentioning section 501 (c) 3 must be supplied together with the 6166. The original 6166 form must be provided once (as far as the beneficiary name, the tax ID, the status etc... have not changed) at the time of the first request for application of the reduced tax rate at source and has to be produced each time the French tax authorities ask for it.

**2. *The following Canadian beneficial owners are eligible for the 15% favorable treaty rate at source:***

**Canadian Resident Individuals** If a Participant determines that the beneficial owners are eligible Canadian Resident Individuals, as defined in TAXI (TaxInfo), the Participant may elect for these beneficial owners. The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash. Canadian Individuals must provide Form 5000\* certified by Revenue Canada.

**Canadian Corporations** If a participant determines that the beneficial owners are eligible Canadian Corporations, then the participant may elect for these beneficial owners to receive the 15% favorable withholding rate. The net dividend (gross dividend less the 15% favorable withholding rate) will be paid in cash. Canadian corporations must provide Form 5000\* certified by Revenue Canada.

**3. *The following Canadian beneficial owners are eligible for the 0% exempt treaty rate at source:***

**Canadian Pension Funds** If a participant determines that the beneficial owners are eligible Canadian Pension Funds, then the participant may elect for these beneficial owners to receive the 0% exempt withholding tax rate. The net dividend (gross dividend less the 0% exempt withholding tax rate) will be paid in cash. Canadian Pension Funds must provide Form 5000\* certified by Revenue Canada. Additionally, the proper Annex, certified by Revenue Canada (Appendices E1 or E2) should be supplied. The French version is preferred.

**\* Note: Only the French version of Form 5000 should be submitted to the French Custodian. Form 5000 can be obtained and completed at the below URL:**

[http://www.impots.gouv.fr/portal/deploiement/p1/fichedescriptiveformulaire\\_3547/fichedescriptiveformulaire\\_3547.pdf](http://www.impots.gouv.fr/portal/deploiement/p1/fichedescriptiveformulaire_3547/fichedescriptiveformulaire_3547.pdf)

**Please Note: Participants are still required to provide the breakout of the beneficial owner types on Appendix B.**

**4. *Beneficial Owners not eligible for 15% favorable treaty rate at source:***

If a Participant determines that the beneficial owners are not entitled to treaty benefits at source as defined in **TAXI**, (TaxInfo) or if the Participant chooses not to use DTC's EDS to obtain treaty benefits, then the participant will be allocated at the 25% unfavorable withholding rate. The most commonly elected ineligible entities are U.S. Trust accounts that cannot provide Form 6166. The net dividend (gross dividend less the 25% unfavorable withholding rate) will be paid in cash.

Notes: For cash dividends, the effective exchange rate will be the rate at which the Depository bank for the ADRs will convert the **Euro** into U.S. Dollars. The approximate date of the currency exchange will be **June 18, 2009**.



**First Page of Each List:** *(Bilingual Document French/English)*

**To be completed by DTC participant:**

IDENTITE ET ADRESSE COMPLETE ET NUMERO DE MEMBRE DE DTC DE L'ETABLISSEMENT QUI GERE LE  
COMPTE-TITRES A L'ETRANGER:

Name of DTC participant:

Address of DTC participant:

DTC participant Number:

NOM, NUMERO DE TELEPHONE ET NUMERO DE TELECOPIEUR D'UN EMPLOYE DE L'ETABLISSEMENT  
MEMBRE DE DTC:

Name of DTC participant's Employee:

Telephone number:

Telecopier number:

**To be Supplied by ADR Depository Bank:**

IDENTITE DE LA SOCIETE DISTRIBUTRICE FRANCAISE: **Vinci S.A.**

Name of the French company paying the dividend: **Vinci S.A.**

NATURE DES TITRES DETENUS: AP= actions au porteur, AN= actions nominatives: **AP**

Type of share held: AP= bearer shares, AN= registered shares: **AP**

RATIO DU NOMBRE D'ADRS PAR RAPPORT AU NOMBRE D'ACTIONS: **4:1**

The ratio of the ADRs to the ordinary shares: **4:1**

DATE DE MISE EN PAIEMENT: **18, June 2009**

Payment date of the dividend: **18, June 2009**

VALEUR UNITAIRE DU COUPON:

Dividend amount per ordinary share in EURO (100%): **1.1000**

Dividend amount per ordinary share after 15% withholding in EURO: **0.9350**

Amount of the 15% withholding tax per ordinary share in EURO: **0.1650**

**Appendix B**

**Format for  
Beneficiary List**

















This summary page template should be used for all entity types with the exception of Canadian Pension Funds.

At the End of Each List, a **summary page** with French and English captions showing:

**Name of French Issuer: Vinci S.A. Ordinary Payment Date: 18, June 2009**

**DTC participant Name & Number: \_\_\_\_\_ Page No. \_\_\_\_\_**

NOMBRE D'ACTIONNAIRES CONCERNES:

Number of beneficial owners listed on this list:

NOMBRE TOTAL DE COUPONS PAYES A CES ACTIONNAIRES:

Total number of ordinary shares listed on this list (Total of Col. 4):

Total number of ADRs listed on this list (Total of Col. 3):

MONTANT TOTAL DES DIVIDENDES AVANT ET APRES RETENUE A LA SOURCE:

Total amount of dividends allocable to these beneficial owners at 100% (Total of Col. 5):

Total amount of withholding tax for these beneficial owners at 15% (Total of Col. 6):

**A summary page must be attached to each shareholder category.**

**Do not use this summary page for Canadian Pension Funds.**

**Attach to Each List:**

- Appendix C (Annex III of the French regulation) declaration for U.S. Entities signed by an officer or partner of the DTC participant, and sealed with DTC participant seal (Medallion or other).
- Appendix D (Annex IV of the French regulation) declaration for Canadian Entities signed by an officer or partner of the DTC participant, and sealed by DTC participant seal (Medallion or other).

This summary page template should be used solely for Canadian Pension Funds.

At the End of your Canadian Pension Fund List, a **summary page** with French and English captions showing:

**Name of French Issuer: Vinci S.A. Ordinary Payment Date: 18, June 2009**

**DTC participant Name & Number: \_\_\_\_\_ Page No. \_\_\_\_\_**

NOMBRE D'ACTIONNAIRES CONCERNES:

Number of beneficial owners listed on this list:

NOMBRE TOTAL DE COUPONS PAYES A CES ACTIONNAIRES:

Total number of ordinary shares listed on this list (Total of Col. 4):

Total number of ADRs listed on this list (Total of Col. 3):

MONTANT TOTAL DES DIVIDENDES AVANT ET APRES RETENUE A LA SOURCE:

Total amount of dividends allocable to these beneficial owners at 100% (Total of Col. 5):

**This summary page must be attached to your Canadian Pension Fund list.**

**Attach to your Canadian Pension Fund List:**

- Appendix D (Annex IV of the French regulation) declaration for Canadian Entities signed by an officer or partner of the DTC participant, and sealed by DTC participant seal (Medallion or other).
- Appendices E1 or E2 (Canadian Pension Fund attestation) which should be submitted per beneficial owner, and must be certified by Revenue Canada. The French version is preferred.

## APPENDIX C1 : ANNEXE III Attestation ANNEX III Certificate

**A produire par l'établissement financier qui gère aux Etats-Unis le compte titre du non-résident et qui souhaite être dispensé de la présentation d'un formulaire 5052 RF 1 - EU par bénéficiaire (1)**

En vue de la réduction de l'impôt français sur les dividendes, conformément à la convention fiscale du 31 août 1994 entre la France et les Etats-Unis et l'instruction administrative du 14 février 2005 :

Je, soussigné \_\_\_\_\_

\_\_\_\_\_ (nom et adresse), agissant en qualité de gestionnaire à l'étranger de comptes titres ouverts au nom de résidents des Etats-Unis, demande le bénéfice de la procédure simplifiée prévue par l'instruction administrative 14 février 2005 pour l'application aux actionnaires qui sont des résidents des Etats-Unis des avantages prévus par la convention en ce qui concerne les dividendes payés par la ou les sociétés française \_\_\_\_\_ (nom de la ou des sociétés distributrices), le \_\_\_\_\_ (préciser l'année de mise en paiement).

- Je déclare, en ce qui concerne les fonds de pension ou l'organisme charitable, qu'au vu de l'attestation reçue par chacun d'eux et transmise à l'administration fiscale française par l'intermédiaire de l'établissement payeur en France, chacun des organismes mentionnés sur la liste ci-jointe a été créé et fonctionne conformément aux dispositions des sections 401 (a) ou 401 (b) ou 403 (b) ou 457 ou 501 (c) 3 du code fédéral des impôts américain(2) ;
- Je déclare, en ce qui concerne les « Regulated Investment Companies », « Real Estate Investment Trusts » et « Real Estate Mortgage Investment Conduits » que chacun des bénéficiaires mentionnés sur la liste ci-jointe remplit les conditions prévues au paragraphe 2 b) iii de l'article 4 de la convention fiscale franco-américaine du 31 août 1994 et que j'ai joint à cette liste \_\_\_\_\_ (indiquer le nombre) attestations de l'administration fiscale américaine de la qualité de RIC, REIT et REMIC des bénéficiaires/la liste des RIC, REIT et REMIC établie par l'administration fiscale américaine(2) ;
- Je déclare, qu'à ma connaissance, chaque actionnaire (autre qu'un fonds de pension, organisme charitable, RIC, REIT ou REMIC) mentionné sur la liste ci-jointe, est un résident des Etats-Unis et que les mentions portées sur cette liste sont exactes (2).

J'atteste qu'à ma connaissance, toutes les personnes ci-dessus satisfont à l'ensemble des conditions requises pour bénéficier des avantages qu'elles demandent (et notamment ne possèdent pas en France un établissement stable ou une base fixe auxquels se rattache effectivement la participation génératrice des dividendes) et je déclare avoir fait toute diligences pour m'assurer de l'exactitude des informations que ces personnes m'ont communiquées à ce sujet ; au cas où néanmoins je viendrais à apprendre que certaines d'entre elles ont bénéficié d'un avantage indu, je m'engage à en informer spontanément l'administration fiscale française et l'établissement payeur en France ;

Je m'engage par ailleurs solidairement avec cet établissement payeur à restituer au Trésor français, soit spontanément, soit sur demande de l'administration fiscale française, tout montant correspondant à un avantage dont une personne aurait bénéficié indûment.

Fait à \_\_\_\_\_ le \_\_\_\_\_

\_\_\_\_\_  
(cachet) (nom et qualité du signataire)

- (1) Produire l'imprimé dans la langue de votre choix.
- (2) Cocher la case adéquate.

## APPENDIX C2 : ANNEX III Certificate

### To be produced by financial institutions managing a non-resident's securities account in the United States that wish to be exempted from filing a 5052 RF 1 – EU form for each beneficiary (1)

For the purpose of the reduction of French dividend tax granted under the tax treaty of 31 August 1994 between France and the United States and Administrative Instruction of 14 February 2005:

I, the undersigned, \_\_\_\_\_  
\_\_\_\_\_ (name and address),  
acting in my capacity as the foreign manager of securities accounts held residents of the United States,  
hereby request that the simplified procedure stipulated in the Administrative Instruction of 14 February 2005  
be applied to grant shareholders residing in the United States the advantages stipulated in the tax treaty with regard  
to dividends paid by the French company(ies) \_\_\_\_\_  
(name (s) of the company (ies)), in \_\_\_\_\_ (year in which dividends are paid).

- I hereby declare that each of the pension funds and charitable organisations on this list, Vinci S.A.ing to the certificates received by each and transmitted to the French tax administration through the paying institution in France, was created and operates in compliance with the provisions of Sections 401 (a) or 401 (b) or 403 (b) or 457 or 501 (c) 3 of the American Federal Tax Code(2);
- I hereby declare that each of the Regulated Investment Companies, Real Estate Investment Trusts and Real Estate Mortgage Investment Conduits on this list complies with the requirements set out in Paragraph 2 b) iii of Article 4 of the tax treaty of 31 August 1994 between France and the United States and that I have appended to this list \_\_\_\_\_ (specify the number) certificates from the American tax administration certifying the RIC, REIT or REMIC status of the beneficiaries/the list of RICs, REITs or REMICs drawn up by the American tax administration(2);
- I hereby declare that, to the best of my knowledge, each shareholder (other than pension funds, charitable organisation, RICs, REITs or REMICs) on this list is a resident of the United States and that the information provided in this list is accurate(2). I hereby certify that, to the best of my knowledge, all of the persons listed above comply with all of the requirements for obtaining the advantages being requested (and more specifically, they do not have a permanent establishment or fixed base in France to which the equity shares generating the dividends belong) and

I hereby declare that I have undertaken all due diligence to make sure that the information that these persons have given me on this subject is accurate; in the event I should learn that any of them have benefited from an improper advantage,

I hereby undertake to inform the French tax administration and the paying institution of my own Vinci S.A.d. I also hereby commit myself jointly and severally with the paying institution to compensating the French Treasury, of my own Vinci S.A.d or at the request of the French tax administration, for the amounts corresponding to any advantage improperly obtained.

Done at \_\_\_\_\_ on \_\_\_\_\_

\_\_\_\_\_  
(seal) (name and title of signatory)

- (1) Fill in the form in the language of your choice.  
(2) Check the appropriate box.

## APPENDIX D1 : ANNEXE IV Attestation

### A produire par la personne qui gère à l'étranger le compte titre du non-résident (1)

En vue de la réduction de l'impôt français sur les dividendes, conformément à la convention fiscale entre la France  
et \_\_\_\_\_ :

Je, soussigné \_\_\_\_\_  
\_\_\_\_\_ (nom et adresse), agissant en qualité de  
gestionnaire hors de France de comptes titres ouverts au nom de résidents de \_\_\_\_\_ ,  
demande le bénéfice de la procédure simplifiée prévue par l'instruction administrative du 14 Février 2005 pour  
l'application aux actionnaires qui sont des résidents de \_\_\_\_\_ des avantages  
prévus par la convention fiscale précitée en ce qui concerne les dividendes payés par la ou les sociétés françaises  
\_\_\_\_\_ (nom de la ou des sociétés distributrices), le  
\_\_\_\_\_ (préciser l'année de mise en paiement).

Je déclare avoir reçu pour chaque bénéficiaire des dividendes mentionnés sur la liste ci-jointe, l'original des  
attestations requises dûment complétées et avoir joint à cette liste les attestations/une copie conforme des attestations (2),  
soit un total de \_\_\_\_\_ attestations/copies (indiquer le nombre d'attestations ou de copies d'attestations  
jointes) ;

Au cas où une des personnes mentionnées sur la liste bénéficierait d'un avantage indu, je m'engage  
solidairement avec l'établissement payeur en France, à restituer les montants en cause au Trésor français, soit  
spontanément, si je venais à en avoir connaissance, soit sur demande de l'administration fiscale française.

Fait à \_\_\_\_\_ le \_\_\_\_\_

\_\_\_\_\_  
(cachet) (nom et qualité du signataire)

(1) Produire l'imprimé dans la langue de votre choix.

(2) Rayer la mention inutile.

## APPENDIX D2 : ANNEX IV Certification

### To be produced by the person in a foreign country Managing a non-resident's securities account (1)

For the purpose of the reduction of French dividend tax granted under the tax treaty between France and

\_\_\_\_\_:

I, the undersigned, \_\_\_\_\_

\_\_\_\_\_ (name and address),

acting in my capacity as the manager outside of France of securities accounts held by residents of

\_\_\_\_\_, hereby request that the simplified procedure stipulated by the

Administrative Instruction of 14 February 2005 be applied to grant shareholders residing in \_\_\_\_\_

the advantages stipulated in the above mentioned tax treaty with regard to dividends paid by the French

company(ies) \_\_\_\_\_

(name (s) of the company (ies)), in \_\_\_\_\_ (year in which dividends are paid).

I hereby declare that I have received from each shareholder receiving the dividends on this list, the original certificates required, duly completed, and have appended the certificates/certified copies of the certificates (2), making a total of \_\_\_\_\_ certificates/copies (**specify the number of certificates or copies of certificates appended**);

In the event that any of the persons on the list were to receive an advantage improperly, I hereby commit myself jointly and severally with the paying institution in France to compensating the French Treasury for the amounts in question, of my own Vinci S.A.d if I discover improperly obtained advantages, or at the request of the French tax administration.

Done at \_\_\_\_\_ on \_\_\_\_\_

\_\_\_\_\_  
(seal) (name and title of signatory)

(1) Fill in the form in the language of your choice.

(2) Check the appropriate box.

## APPENDIX E1 : ANNEXE I (Canadian Pensions)

### Attestation à produire par les organismes canadiens visés à l'article 29, paragraphe 7, alinéa b

En vue de l'exonération de l'impôt français sur les dividendes de source française payés à ces organismes gérés exclusivement au Canada aux fins d'administrer des fonds ou de verser des prestations en vertu d'un ou de plusieurs régimes de pension ou de retraite et qui y sont exonérés d'impôt, conformément à la convention fiscale entre la France et le Canada du 2 mai 1975 telle que modifiée par l'avenant du 30 novembre 1995.

Le soussigné.....  
.....(nom et adresse du fiduciaire / administrateur) certifie que  
l'organisme.....  
.....(dénomination et adresse) a été constitué au  
Canada le....., est établi au Canada et est

(a) (a) une fiducie régie par un régime de pension agréé canadien (RPA) ou une société de gestion d'un RPA dont :

- le numéro d'agrément du régime est .....; et
- le numéro de compte de la fiducie ou de la société de gestion est ....., ou

le soussigné.....  
(nom et adresse du fiduciaire/administrateur de la société de fiducie) certifie que l'organisme  
.....(dénomination et adresse) a  
été constitué au Canada le....., est établi au Canada et est (ou les organismes  
sont)

(b) (b) un ou des régimes enregistrés d'épargne-retraite pour lequel la société de fiducie est l'émetteur du ou des régimes , et :

- le numéro d'identification du modèle de régime est .....; et
- le numéro de compte de la société de fiducie est ....., ou

(c) (c) un ou des fonds enregistrés de revenu de retraite pour lequel la société de fiducie est l'émetteur du ou des fonds et :

- le numéro d'identification du modèle de fonds est ....., et
- le numéro de compte de la société de fiducie est .....,

qui remplit les conditions prévues à l'alinéa b, i, ii et iii du paragraphe 7 de l'article 29 de la convention fiscale franco-canadienne pour bénéficier de l'exonération de l'impôt français prélevé par voie de retenue à la source sur ces dividendes.

Le soussigné s'engage à restituer au Trésor français, spontanément ou sur demande de l'administration fiscale française, tout montant correspondant à un avantage dont l'organisme aurait bénéficié indûment.

\_\_\_\_\_  
Lieu et date

\_\_\_\_\_  
Signature d'un agent autorisé du fiduciaire, de la société de gestion ou de la société de fiducie

---

### Attestation des autorités fiscales de l'état de résidence du bénéficiaire

Le soussigné atteste que les renseignements fournis par le requérant dans la présente demande sont, à sa connaissance, exacts, à l'exception de la conformité aux conditions prévues à l'alinéa b, ii et iii du paragraphe 7 de l'article 29 de la convention qui n'a pas été vérifiée.

\_\_\_\_\_  
Lieu et date

\_\_\_\_\_  
Signature de la personne autorisée des autorités fiscales Canadiennes

**APPENDIX E2 : ANNEX II (Canadian Pensions)**  
**Statement to be completed by Canadian organizations contemplated in article 29,  
paragraph 7, subparagraph b**

For the exemption of French tax on French dividends paid to these organizations operated in Canada exclusively to administer or provide benefits from one or more pension or retirement plans and that are exempt from tax, in Vinci S.A. dance with the France-Canada Tax Convention of May 2, 1975, as amended by the Protocol dated November 30, 1995.

The undersigned.....  
..... (name and address of trustee/administrator) hereby certifies that the organization  
.....(name and address) constituted in Canada  
the....., established in Canada and is:

(a) a trust governed by a Canadian registered pension plan (RPP) or a pension corporation whose

- plan registration number is....., and
- the account number of the trust or pension corporation is.....; or

the undersigned..... (name and  
address of trustee/administrator of the corporate trustee) hereby certifies that the organization  
.....(name and address) constituted in Canada the  
....., established in Canada and is (or the organizations are)

(b) a registered retirement savings plan(s) for which the corporate trustee is the issuer of the  
plan(s) and

- the specimen plan identification number is....., and
- the account number of the corporate trustee is.....; or

(c) a registered retirement income fund(s) for which the corporate trustee is the issuer of the fund(s)  
and

- the specimen fund identification number is ....., and
- the account number of the corporate trustee is .....

which satisfies the conditions set out in subparagraph b, i, ii, and iii, of paragraph 7 of article 29 of the France-Canada Tax Convention in order to be exempted from French tax levied by withholding tax dividends.

The undersigned agrees to restore to the French treasury, spontaneously or at the request of the French tax authorities, any amount corresponding to a benefit the organization has unduly received.

\_\_\_\_\_  
Location and date

\_\_\_\_\_  
Signature of an officer authorized by the trustee, the  
pension corporation, or the corporate trustee

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**Statement of the tax authorities of the recipient's receiving State**

The undersigned hereby certifies that the information provided by the applicant in this application is, to the best of his/her knowledge, accurate, except the compliance with the conditions set out in subparagraph b, ii an iii of paragraph 7 of article 29 which was not verified.

\_\_\_\_\_  
Location and date

\_\_\_\_\_  
Signature of the person authorized by the Canadian tax  
authorities



## Appendix F

### File Layout – Beneficial Owner Detail File

SIMPLIFIED PROCEDURE -- ASCII or EXCEL FILE						
BENEFICIAL OWNER DETAIL FILE						
DATA FORMAT COMPULSORY						
N°	NARRATIVE	TYPE	NUMBER OF CHARACTERS	DECIMAL	DATA	COMMENTS
1	SECURITY IDENTIFICATION ISIN #	A/N	12	N	Y	ISIN # FOR THE ORDINARY SHARES
2	NAME OF SECURITY	A/N	30	N	Y	
3	DUE DATE	N	8	N	Y	DDMMYYYY
4	DTC NUMBER	N	4	N	Y	
5	BENEFICIARY NAME	A/N	50	N	Y	
6	TAX_ID	A/N	15	N	Y	TAX ID OF THE BENEFICIARY
7	ADR_QTY	N	12	N	Y	QUANTITY OF ADR
8	ORD_QTY	N	12	2	Y	QUANTITY OF ORDINARY SHARES, QUANTITY IN FIELD 7 X ADR RATIO WHICH WILL BE SUPPLIED BY ADR DEPOSITARY BANK AND FURNISHED BY DTC
9	ID_CTRY	A/N	2	N	Y	COUNTRY IDENTIFIER (US)
10	ADRESS LINE 1	A/N	32	N	Y	
11	ADRESS LINE 2	A/N	32	N	Y	
12	ADRESS LINE 3	A/N	32	N	Y	
13	ADRESS LINE 4	A/N	32	N	Y	
14	ADRESS LINE 5	A/N	32	N	Y	
15	STATUS OF BENEFICIAL OWNER	A/N	1	N	Y	A = INDIVIDUALS B = MUTUAL FUNDS / UNIT TRUSTS C = PENSION FUNDS K = FOUNDATIONS / CHARITIES E = CORPORATIONS, RICS, REITS, & REMICS

## ADR File Example (Excel)

1	2	3	4	5	6	7	8
SECURITY IDENTIFICATION ISIN #	NAME OF SECURITY	DUE DATE	DTC NUMBER	BENEFICIARY NAME	TAX_ID	ADR_QTY	ORD_QTY
FR0000125486	VINCI S.A.	18062009	9999	John Doe	122413689	5000	1250
FR0000125486	VINCI S.A.	18062009	9999	Eric Smith	142514258	2500	625

9	10	11	12	13	14	15
ID_CTRY	ADDRESS LINE 1	ADDRESS LINE 2	ADDRESS LINE 3	ADDRESS LINE 4	ADDRESS LINE 5	STATUS OF BENEFICIAL OWNER
US	125 Any Street	New York	NY	10002	BOX 882	A
US	800 Abbey Road	New York	NY	10002	BOX 992	A

STATUS OF BENEFICIAL OWNER CODES	
A	INDIVIDUALS
B	MUTUAL FUNDS / UNIT TRUST
C	PENSION FUNDS
K	FOUNDATIONS / CHARITIES
E	CORPORATIONS, RICS, REITS, & REMICS

## **Rules to be applied when creating an ADR file**

1. Files may be either ASCII (plain text), or Excel files indistinctly. The choice is completely at the discretion of the user. However, the Excel format is likely to be easier for the user to create and manipulate.
2. The order of fields (columns) must be strictly respected in both ASCII and Excel files, as specified in the document describing the structure (ADR\_File\_Example).
3. All the fields (columns) must have data in every line. All data is mandatory and cannot be omitted.
4. Numeric values in both ASCII and Excel files should not contain any commas, semicolons, or blanks.
5. The DUE DATE field must have the form DDMMYYYY (e.g. 18062009 for June 18, 2009). It is considered to be a text value, and not an integer number. Consequently, a number or date format in the Excel file should not be applied to this column.
6. In ASCII (plain text) format, if the value of a field is shorter than the maximum length specified for it, the value must be padded with blanks at its right, to obtain the maximum length specified. For example, if the value of ADD1 is “800, Abbey Road” (15 characters), it should be padded with 17 blanks at the end: “800, Abbey Road                   ”, in order to obtain the specified length of 32 characters. This rule does not apply to Excel files. Never use the tab key to obtain blanks!
7. In Excel format, only the maximum length of the fields should be respected. Thus, the value of ADR1 “800, Abbey Road” (15 characters) is valid; “1964, Penny Lane, Home of the Rising Sun” is not, as its length (40 characters) is greater than 32 – the maximum length allowed for this field.
8. In Excel format, the use of the semicolon (;) is prohibited.

The rules above should be scrupulously respected, in order to assure rapid and efficient integration of the provided files.

**COVER LETTER REQUIRED FOR LONG-FORM FRENCH TAX RECLAIM FILINGS**

**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

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[DATE]

GlobeTax  
90 Broad Street - 16th Floor  
New York, NY 10004 - 2205  
Attn: Depository Services - France

Enclosed please find withholding tax reclamation documents which we have submitted on behalf of our client (s) who have had excess tax withheld on French ADRs. We, (**DTC Participant**), also identified as DTC participant number (**xxx**), hereby state that each beneficial owner cited below held the respective amount of shares on the record date of **May 21, 2009** for the security **Vinci S.A.**

Below is the list of beneficial owners and their holdings, which total **[TOTAL NUMBER OF ADRs CITED BELOW]** ADRs. As required, French Tax Form and a certification of residency document (Form 6166 for US residents) if applicable are enclosed. The ratio is **4** ADRs to **1** Ordinary Share. The information is as follows:

**Names & Address**

<b><u>Of beneficial owner</u></b>	<b><u>Type of Account</u></b>	<b><u>Taxpayer i.d. #</u></b>	<b><u># ADRs held</u></b>	<b><u>#Foreign Shares</u></b>
1.				
2.				
3.				
4. etc.				

We ask that the Depository Bank, validate these excess withholding tax refund requests for the above-mentioned beneficial owner(s). Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]**, or via email at **[SIGNATORY'S EMAIL ADDRESS]** should you have any questions.

**Indemnification**

The Participant hereby certifies that it will indemnify BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, and JPMorgan ("Depository Banks"), and their agents, for any liability they may incur as a result of reliance upon information provided by such Participant in connection with an EDS election, a claim for refund, or a failure to provide information requested by the French Tax Authorities. The Depository Banks shall not be liable for any failure to secure a refund.

Sincerely,

**[Signature of authorized DTC participant signatory]**

**[NAME AND TITLE OF AUTHORIZED DTC PARTICIPANT SIGNATORY]**

*PAYMENT ADDRESS:* \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_