

# The Depository Trust Company

## IMPORTANT

**\*REVISED\***

**B#:** 1928R

**DATE:** May 17, 2001

**TO:** All participants

**CATEGORY:** Dividends

**FROM:** Mario Zaccardi, Supervisor, Dividend Department

**ATTENTION:** Operations, Reorg & Dividend Managers, Partners & Cashiers

**SUBJECT:** TaxRelief - Country: Germany  
Daimler-Benz-ADN CUSIP: 233829407  
Record Date: 05/15/01 Payable Date: 05/22/01  
EDS Cut-Off Date: 05/22/01

The above cash dividend will be allocated on Daimler Benz-ADN, net of the 26.375% German withholding tax. As per the German government, The ADN'S are backed by CONVERTIBLE BONDS. The owners receive interest, not dividends, which means they may claim for a full tax refund under Art.11 of the Double Taxation Convention between Germany and the U.S. All U.S. residents are entitled to the full 26.375% withholding tax refund.

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 tax refunds. Participants should elect their eligible positions over EDS using the FAVORABLE rate only. It is not necessary to use the tax-exempt election for this security. **\*Please note, when making a favorable election on EDS, you may be prompted to enter a control number. This is not required for this event. Please bypass and proceed as normal.**

Participants must enter the total number of beneficial owners on whose behalf they are electing, in addition to the total quantity of shares elected.

**NOTE: THE DEADLINE FOR CERTIFYING OVER EDS IS MAY 22, 2001.**

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**Participants are reminded that they must read, understand and comply with information in the Legal Conditions and Tax Relief Procedures and Documentation categories on TAXI. Participants are also reminded that the German Taxing Authorities have the right to audit, and if denied, can result in a participant being removed from the EDS process for Germany. Audit requests can include IRS form 6166 to prove entitlement.**

Participants making incorrect declarations will be responsible for claiming or refunding any withholding tax to the German Tax Authorities. Participants will also be liable for any foreign exchange fluctuations impacting the amount of their refund or claim with the German Tax Authorities.

Eligibility rules and all other legal conditions with respect to the use of EDS are contained in DTC's **TAXINFO** (TAXI ) function over the Participant Terminal System (PTS).

Participants who fail to meet the EDS deadline or have other beneficial holders that are not eligible for the EDS process for whom they wish to file a reclaim may use DTC's **TaxReclaim<sup>sm</sup>** form preparation service, available by using the Tax Reclaim System (TAXR) function over PTS. **TaxReclaim<sup>sm</sup>** is DTC's proprietary withholding tax form preparation service that calculates reclaim entitlements and prepares the standard tax reclamation form for filing with the foreign taxing authorities or other designated agent. To enroll in **TaxReclaim<sup>sm</sup>**, please contact your Relationship Manager.

Questions regarding this Important Notice may be directed to Mr. George Di Garbo or myself of DTC's Dividend Department at (212) 855-4539/40 respectively.