

The Depository Trust Company
IMPORTANT

B#: 3180
DATE: March 21, 2002
TO: All participants
CATEGORY: Dividends
FROM: Lucy DiPaolo, Supervisor, Dividend Department
ATTENTION: Operations, Reorg & Dividend Managers, Partners & Cashiers
SUBJECT: TaxRelief - Country: Finland
Espoon Sahko 144A CUSIP: 29665T101
Record Date: 04/22/2002 Payable Date: 05/09/2002
EDS Cut-Off: 04/23/2002

*****WARNING TIME CRITICAL*****

DTC has been notified by The Bank of New York, the depository bank for the above issue, as defined in the double taxation convention between the United States and Finland, that qualified U.S. beneficial owners are entitled to a reduced tax treaty rate of 15% rather than the statutory withholding tax rate of 29%.

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify all or a portion of their position entitled to the applicable withholding tax rate.

Note: THE DEADLINE FOR CERTIFYING OVER EDS IS APRIL 23, 2002.

Please be aware that April 23, 2002 will be the only day available to certify for tax elections via EDS.

By certifying for the reduced withholding rate, the participant is certifying that the criteria listed below have been met.

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1. The participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States, that is eligible for the 15% withholding tax rate.
2. The participant will indemnify The Bank of New York as a Depository (and its local custodian) for any liability The Bank of New York may incur as a result of reliance upon information provided by such participant in connection with the treaty rate information.
3. The participant agrees to return any funds erroneously received (including any interest, penalties, and additions to tax thereon).
4. The participant will be liable for any foreign exchange fluctuations impacting the amount of refunds or claims with the Finnish tax authorities.

IF PARTICIPANTS DO NOT CERTIFY THROUGH EDS FOR THE FAVORABLE RATE, THEY WILL RECEIVE THE DIVIDEND WITH 29% TAX WITHHELD.

Questions may be directed to Ms. Rhonda Belgrave of The Bank of New York at (646) 885-3172.

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**sm form preparation service, available by using the Tax Reclaim System (TAXR) function over PTS. **TaxReclaim**sm 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**sm, please contact your Relationship Manager.

Questions regarding this Important Notice or the EDS function may be directed to Mr. Raymond Romain, or myself of DTC's Dividend Department at (212) 855-4537 or 4531 respectively.