

# The Depository Trust Company

# IMPORTANT

**B#:** 0742

**DATE:** December 20, 2006

**TO:** All Participants

**CATEGORY:** Dividends

**FROM:** International Services

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

**SUBJECT:** Tax Relief - Country: France  
Technip- Common Shares CUSIP: 878546209  
Record Date: 12/26/06 Payable Date: TBA  
EDS Cut-off Date: 01/02/07

**Technip – Common Shares** has announced a cash dividend distribution to record date holders of **December 26, 2006**. 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 or unfavorable French withholding tax rate

**Questions regarding EDS may be directed to Sean Bollers of DTC's International Services at (212) 855-4706 or Donna Ruggiero (212) 855-4619.**

**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.*

**Technip - Common Shares** has announced a cash dividend distribution to record date holders of **December 26, 2006**. 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 or unfavorable French withholding tax rate.

Qualifying U.S. resident Individuals, Corporations, Regulated Investment Companies (RICS), Real Estate Investment Trusts (REITs), Real Estate Mortgage Investment Conduits (REMICs), Pension Funds, and Not-for-Profit Organizations are entitled to the favorable treaty withholding tax rate of 15% with no *avoir fiscal* entitlements, rather than the statutory 25% (unfavorable) rate. Treaty benefits may be claimed at-source through EDS or by refund using French Form RF 1B EU 5053 (or other required French reclaim form). NOTE: Do not file French Form RF 1B EU 5053 for the customers whose shares are certified for the favorable rate over EDS. See Appendix A (attached) for more information on using EDS for French issues.

**Please note that income on stock loan and fails for this issue will be tracked at the 15% favorable treaty withholding rate. In the past, DTC has not tracked income on French stock loans and fails because of system limitations in handling the various *avoir fiscal* entitlement rates. With the abolition of the French *avoir fiscal* imputation system on dividend distributions, DTC is now able to track income on stock loans and fails.**

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 the 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 Form RF 1B EU 5053 for U.S. beneficial owners and RF 5000A for other entities (or other required French reclaim form). Please consult your tax advisor for guidance.

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

Record Date	December 26, 2006
ADR Payment date	TBA
French Payment date	December 21, 2006
Dividend amount per ADR	EUR 0.50
EDS certification cutoff	January 2, 2007
<b>BNP Paribas (French Agent), must be in Receipt of lists and documentary evidence by</b>	January 22, 2007

Please refer to Appendices B and C (attached) which provide the format and requirements for the beneficiary list, and Appendix D (attached) 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.**

It is recommended that hardcopy documentation be sent via overnight courier with a receipt of delivery requested. The lists, including summary page (4 copies) and the declaration (1 copy) must be sent to:

**Name & Address of French Agent:**

BNP Paribas Securities Services  
66 Rue de la Victoire  
75009 – Paris – France  
Attn: Virginie Dogon  
Tax Dept Ref 991.0  
Tel #: 011-331-4298-3636 / Fax #: 011-331-4298-0820  
Email: virginie.dogon@bnpparibas.com

**Name & Address of ADR Depository Bank with Contact Name:**

JPMorgan Chase Bank / Globe Tax Services, Inc.  
90 Broad Street, 8<sup>th</sup> Floor  
New York, NY 10004  
Attn: Gregory Lewis  
Tel #: 800-929-5484 / Fax #: 800-929-9986  
Email: greggory\_lewis@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. **Chargebacks will be subject to a processing fee.**

### Intermediary Relationships

- If there are one or more intermediaries between the DTC Participant and the beneficial owners, 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 four copies of the lists of beneficial owners (Appendix B) to the French paying agent and its summary page (Appendix B) to the depositary bank.

JPMorgan Chase Bank 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 claims to:**

JPMorgan Chase Bank / Globe Tax Services, Inc.  
90 Broad Street, 8<sup>th</sup> Floor  
New York, NY 10004  
Attn: Gregory Lewis  
Tel: (800) 929-5484

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 JPMorgan Chase Bank to the French Tax Authorities. Furthermore, any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any penalties and/or interest.

Any long-form claim sent directly to the French custodian bank mentioned in this Important Notice will be returned to the Participant.

**Please note: Advance tax relief is subject to a depositary service charge of \$0.0035 per ADR elected at the favorable rate. Standard, “Long-form”, tax relief claims are subject to a service charge of \$0.005 per ADR with a minimum service charge of \$25.00 and a maximum service charge of \$5,000.00 withheld by the ADR Depositary.**

For DTC Participants who filed incorrectly via the DTC EDS process and wish to amend their filing, please contact JPMorgan Chase Bank / Globe Tax Services, Inc. at (800) 929-5484

Non-U.S. holders 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. Some of these treaty rates are as follows:

<u>Country</u>	<u>Treaty Rate</u>	<u>Reclaim Amount</u>
Australia	15%	10%
Canada	15%	10%
Italy	15%	10%
Japan	15%	10%
United Kingdom	15%	10%

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:

JPMorgan Chase Bank / Globe Tax Services, Inc.  
90 Broad Street, 8<sup>th</sup> Floor  
New York, NY 10004  
Attn: Gregory Lewis  
Tel #: (800) 929-5484

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

1. JPMorgan Chase Bank filing cover letter (Exhibit 1)
2. Appropriate French Tax Form (5053, 5000A, etc.), certified by the relevant tax authority of the claimant's country of residence (if non-U.S.).
3. An Original 6166 form, indicating the tax year in which the dividend has paid, for U.S. holders.

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

- U.S. Corporations
- U.S. Resident Individuals
- 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 lieu of a 6166.

If certification is not provided, the beneficiary will be excluded from the simplified procedure.

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

RICs, REITs, REMICs, Pension Funds, and Not-for-Profit Organizations 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, REMICs, Pension Funds, and Not-for-Profit Organizations investing through U.S. look-through entities will have a 25% withholding tax rate applied to their distribution with no possibility of a refund.

Questions regarding this Important Notice should be directed to Gregory Lewis of JPMorgan Chase Bank / Globe Tax Services, Inc. at (800) 929-5484.

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 beneficial owners are eligible for the 15% favorable treaty rate at source:*

**U.S. Resident Individuals** If a Participant determines that the beneficial owners are eligible U.S. 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.

**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. Regulated Investment Companies (RICs), Real Estate Investment Trusts (REITs), and Real Estate Mortgage Investment Conduits (REMICs)** If a Participant determines that the beneficial owners are eligible U.S. RICs, REITs, or REMICs 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 and Collective Trusts** If a Participant determines that the beneficial owners are eligible U.S. Pension Funds and Collective Trusts, 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. Not-for-Profit Organizations** If a Participant determines that the beneficial owners are eligible U.S. Not-for-Profit Organizations, 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.

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

*2. 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 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 **January 15, 2007**.

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

**To be completed by DTC Participant:**

IDENTITE ET ADRESSE COMPLETE QUI GERE LE COMPTE-TITRES A L'ETRANGER:

Name:

Address:

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:

Name of the French company paying the dividend: **TECHNIP - COMMON SHARES**

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

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

**AP**

RATIO DU NOMBRE D'ADRS PAR RAPPORT AU NOMBRE D'ACTION:

The ratio of the ADRs to the ordinary shares: **RATIO** **1 ADR :1 ORD**

DATE DE MISE EN PAIEMENT:

Payment date of the dividend (on the underlying ordinary  
shares): **21-December-06**

VALEUR UNITAIRE DU COUPON:

Dividend amount per ordinary share in Euros (100%): **0.5000**

Dividend amount per ordinary share after 15% withholding in Euros: **0.4250**

Amount of the 15% withholding tax per ordinary share in  
Euros: **0.0750**

**Appendix B**  
**Format For Beneficiary**  
**List**

**U.S. - Resident Individuals**

Detailed Beneficiary List - For Use by DTC participants on Behalf of U.S. Resident Individual Beneficial Owners Who Received Entire Dividend in Cash, Net of 15% Withholding Tax.

TOP OF EVERY PAGE:

<b>Name of French Issuer:</b>	TECHNIP - COMMON SHARES	<b>Ordinary share Payment Date:</b>	21-Dec-06		<b>Page No.</b>
<b>DTC Participant Name &amp; Number:</b>					
1. NOM PRENOM OU RAISON SOCIALE ET ADDRESS COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D' ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%
1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayers Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares [(Col. 3) - 1	5. Total dividend [(Col. 4) x 0.50 EUROS	6. Total 15% tax withheld at the source [(Col. 5) x 15%]EUROS
1. U.S. Resident Individuals in alphabetical order					

**U.S. Corporations****Detailed Beneficiary List - For Use by DTC participants on Behalf of U.S. Corporations Who:  
Received Entire Dividend in Cash, Net of 15% Withholding Tax.****TOP OF EVERY PAGE:**

<b>Name of French Issuer:</b>	TECHNIP - COMMON SHARES	<b>Ordinary share Payment Date:</b>	21-December-06		<b>Page No.</b>
<b>DTC Participant Name &amp; Number:</b>					
1. NOM PRENOM OU RAISON SOCIALE ET ADDRESS COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D'ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%
1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayers Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares [(Col. 3) - 1]	5. Total dividend [(Col. 4) x 0.50 EUROS	6. Total 15% tax withheld at the source [(Col. 5) x 15%]EUROS
1. U.S. Corporations in alphabetical order					

**U.S. Regulated Investment Companies (RICs), Real Estate Investment Trusts (REITs), & Real Estate Mortgage Investment Conduits (REMICs)**  
**Detail Beneficiary List - For Use by DTC participants on Behalf of U.S. RICs, REITs, & REMICs Who:**  
**Received Entire Dividend in Cash, Net of 15% Withholding Tax.**

**TOP OF EVERY PAGE:**

<b>Name of French Issuer:</b>	TECHNIP - COMMON SHARES	<b>Ordinary share Payment Date:</b>	21-Dec-06		<b>Page No.</b>
<b>DTC Participant Name &amp; Number:</b>					
1. NOM PRENOM OU RAISON SOCIALE ET ADDRESS COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D'ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%
1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayers Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares [(Col. 3) - 1]	5. Total dividend [(Col. 4) x 0.50 EUROS	6. Total 15% tax withheld at the source [(Col. 5) x 15%]EUROS
1. U.S. RICs, REITs, and REMICs in alphabetical order					

## U.S. Pensions and Not-for-Profit Organizations

Detailed Beneficiary List - For Use by DTC participants on Behalf of U.S. Pensions and Not-for-Profit Organizations Who:  
Received Entire Dividend in Cash, Net of 15% Withholding Tax.

TOP OF EVERY PAGE:

Name of French Issuer:	TECHNIP - COMMON SHARES	Ordinary share Payment Date:	21-Dec-06		Page No.
DTC Participant Name & Number:					
1. NOM PRENOM OU RAISON SOCIALE ET ADDRESS COMPLETE DE L'ACTIONNAIRE	2. NUMERO D'IDENTIFICATION FISCAL DE L'ACTIONNAIRE	3. NOMBRE D'ADRS	4. NOMBRE D'ACTIONS	5. MONTANT TOTAL DES DIVIDENDES	6. MONTANT TOTAL DE LA RETENUE A LA SOURCE AU TAUX DE 15%
1. Beneficial owner's name and U.S. address of the beneficial owner	2. Beneficial owner's U.S. Taxpayers Identification Number (TIN)	3. Number of ADRs	4. Number of Ordinary Shares [(Col. 3) - 1]	5. Total dividend [(Col. 4) x 0.50 EUROS	6. Total 15% tax withheld at the source [(Col. 5) x 15%]EUROS
1. U.S. Pensions and Not-for-Profit Organizations in alphabetical order					

At the end of each list, a **summary page** with French and English captions showing:

<b>Name of French Issuer:</b>	TECHNIP - COMMON SHARES	<b>Ordinary Payment Date:</b>	21-Dec-06
<b>DTC Participant Name and Number:</b>	_____	<b>Page No.:</b>	_____

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 Co. 6):

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

**Attach to each list:**

- Appendix C: (Annex III of the French regulation), certification signed by an officer or partner of the DTC participant, and sealed by the corporate participant.

## APPENDIX C-1: ANNEXE III Attestation

**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 <sup>(1)</sup>**

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 <sup>(2)</sup>;
- 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 <sup>(2)</sup>;
- 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 <sup>(2)</sup>.

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 ou 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 C-2: ANNEXE 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 <sup>(1)</sup>

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 by 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, according 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<sup>(2)</sup>;
- 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<sup>(2)</sup>;
- 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<sup>(2)</sup>

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 accord

I also hereby commit myself jointly and severally with the paying institution to compensating the French Treasury, of my own accord 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 D

### 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	9	N	Y	US 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
FR0000131708	TECHNIP - COMMON SHARES	21122006	923	John Doe	122413689	2500	1250
FR0000131708	TECHNIP - COMMON SHARES	21122006	923	Eric Smith	142514258	2500	1250

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. 21122006 for December 21, 2006). 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 Street Address 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 Street Address "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.
9. In Excel format, each beneficiary's information must be presented in one row so that all data elements read from left to right for that specific beneficiary.

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]

JPMorgan Chase Bank  
c/o Globe Tax Services, Inc  
90 Broad Street - 8th 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 **December 26, 2006** for the security **Technip - Common Shares**.

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 1 ADR to 1 Ordinary Share. The information is as follows:

<u>Names &amp; Address</u>	<u>Type of French</u>				
<u>Of beneficial owner</u>	<u>Type of Account</u>	<u>Taxpayer i.d. #</u>	<u># ADRs held</u>	<u>#Foreign Shares</u>	<u>Tax Form</u>
1.					
2.					
3.					
4. etc					

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

Sincerely,

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

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

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

**Indemnification**

In consideration of the services provided by JPMorgan Chase Bank ("Morgan") contemplated hereby and the assistance provided by the issuer of the shares underlying the ADRs (the "Issuer"), we agree to indemnify, defend, hold and save Morgan, the Issuer and their respective affiliates, and the respective directors, officers, agents and employees of Morgan, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and administrative authorities, and the reasonable fees and disbursements of counsel) as a result of any deficiency or inaccuracy in the information provided in or in connection with this document.