

The Depository Trust Company

IMPORTANT

B#: 3390

DATE: May 09, 2002

TO: All participants

CATEGORY: Dividends

FROM: Lucy DiPaolo, Supervisor, Dividend Department

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

SUBJECT: TaxRelief - Country: Germany
Daimler-Benz-ADN CUSIP: 233829407
Record Date: 06/14/02 Payable Date: TBA
EDS Cut-Off Date: 06/21/02

The above cash dividend will be allocated on Daimler Benz-ADN, net of the 26.375% German withholding tax. The ADNs are backed by CONVERTIBLE BONDS and consequently, the beneficial owners receive interest which means they may claim for a full tax refund of 26.375% under Article 11 of the Double Taxation Convention between Germany and the U.S.

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. **Please note, when making a favorable election on EDS, you will be prompted to enter a control number as well as the number of beneficial owners. Please enter 999999 in the account number field and proceed as normal.**

NOTE: THE DEADLINE FOR CERTIFYING OVER EDS IS JUNE 21, 2002.

-Over-

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

Questions regarding this Important Notice may be directed to Mr. Raymond Romain or myself of DTC's Dividend Department at (212) 855-4537/31 respectively.