

## **Dividend Distributions in 2010 and 2011**

Dear Shareholders:

Thank you for taking the time to read our press release.

As mentioned there, at the annual meetings in 2010 and 2011, the Company's shareholders approved a dividend distribution for the prior fiscal years 2009 and 2010. On the advice of its tax advisors, the company withheld taxes for you (investment income tax, solidarity surcharge and any applicable church tax) and remitted them to the proper Tax Office.

The background was that distributions by stock corporations constitute taxable investment income at the shareholder level, and therefore, the corporation is required to withhold the taxes for its shareholders and remit them to the proper Tax Office.

Recently, however, we determined that the Company should not have withheld taxes from the dividends distributed in 2010 and 2011 because these distributions could have been made from the contribution account for tax purposes as defined in § 27, such that the distributions would have been tax-exempt.

If you were a shareholder of the company when the distribution resolutions were adopted on June 3, 2010 and/or on May 19, 2011, you may be entitled to an amount in addition to the dividend you have already received. This is currently being reviewed by the company. To determine whether you are entitled to such a claim, and if so, in what amount, the company needs information from you. Therefore, we ask you to please request a questionnaire from the company. The contact information is as follows:

E-Mail: [info@umsag.com](mailto:info@umsag.com)  
Tel: +49 40 500 177 00  
Fax: +49 40 500 177 77

Please fill in the questionnaire truthfully and faithfully or have it completed by your tax advisor and return it by

December 31, 2012

by mail, fax or as an e-mail attachment to the following address:

UMS United Medical Systems International AG  
Borsteler Chaussee 53  
D-22453 Hamburg  
Fax: +49 40 500 177 77

E-Mail: [info@umsag.com](mailto:info@umsag.com)

We will review your individual situation on the basis of your information and then get in touch with you as soon as possible. Please note that this could take a great deal of time.

Sincerely

UMS United Medical Systems International AG  
The Management Board