

To: All Messer North America (and their US Affiliates) Non-US Vendors
From: Brandt Vieira, Director of Tax
Subject: US Information Reporting Requirement

As a result of the Foreign Account Tax Compliance Act (FATCA) enacted by the Internal Revenue Service, Messer North America is legally required to obtain certain information from their non-US based vendors.

Failure to obtain this information may result in non-payment of any amounts owed to you. Please note that completion of this form and the information requested does not mean that you have a tax filing obligation in the US.

In order to comply with this law, we are asking all of our non-US vendors to provide us with some basic information (see below) on what products and / or services you will be providing to Messer as well as completing (if necessary) the following parts / lines of the attached US Form W-8BEN-E "Certificate of Status of a Beneficial Owner for United States Tax Withholding and Reporting (Entities)":

1. Part I "Identification of Beneficial Owner": Lines 1-10 (Note: For Line 5, most will check the "Active NFFE". However, we strongly advise, that you first refer to the line instructions to determine your filing status.)
2. Based on the box checked in Part 1 Line 5, complete section specified (e.g., if you checked the "Passive NFFE" box Complete Part XXVI).
3. Part II (if applicable)
4. Part III (if applicable)
5. Part XXIX
6. Part XXX (if applicable)

Foreign Vendor Information

Company Name:

Name of Authorized Person:

Title:

Contact Information:

Phone:

Email:

1. Payment from Messer is for (check applicable line):
 - a. Sale of tangible personal property (such as machinery, equipment and supplies)
 - b. Provision of Services
Please provide description for type of service(s) provided:
 - c. Royalties/Software License.
 - d. Other
Please provide description:
2. If you checked Box 1.a. above (sale of tangible personal property):
Does your invoice include separately stated charges for U.S. ground shipping?

Yes No
3. If "Provision of Services", are services performed exclusively outside of the United States?

Yes No

Note:

If payments made to you are exclusively for the sale of tangible personal property (Box 1.a.) and you answered "No" to Question 2 or if payments made to you are exclusively for providing services (Box 1.b.) and you answered "Yes" to Question 3 then you are not required to submit a Form W-8BEN-E. Simply sign and date in the area below and return to Messer. All others must sign and date in the area below and submit a completed Form W-8BEN-E to Messer.

Once you have provided us with the requested information, it will be reviewed by the Messer Tax Department for completeness and accuracy. Should any of the information you provided be deemed inaccurate or incomplete, a representative from our Tax Department will contact you for the information needed. Please be advised, that while the Messer Tax Department will provide you whatever assistance it can, it cannot complete the form W-8BEN-E on your behalf. We strongly advise that you seek assistance from your own tax advisors if you have any questions surrounding the completion of the W-8BEN-E.

For general questions and/or assistance, please direct them to our tax department:

Paul Lee (Paul.Lee@Messer-US.com) or
Amy Schoenhaar (Amy.Schoenhaar@Messer-US.com)

Signature

Name

Title

Date