

**NOTICE TO ALL INTERESTED PARTIES
OF THE
VEOLIA NORTH AMERICA 401(k) SAVINGS PLAN**

TO: All employees of Veolia North America, LLC or a domestic affiliate who are eligible to participate in the Veolia North America 401(k) Savings Plan (the “Plan”)

FROM: Veolia North America, LLC

The Internal Revenue Service periodically reviews tax-qualified retirement plans to determine whether they comply with Internal Revenue Code rules, which allow employers to provide tax-favored benefits to employees. Veolia North America, LLC (the “Company”) will submit an application to the IRS to confirm the Plan’s qualified status. The Company intends the Plan to be tax-qualified, and does not intend to change existing eligibility or benefit provisions as a result of the IRS’s review.

In connection with the review process, the Company is required to inform participants of their right to submit comments to the IRS and Department of Labor regarding the Plan’s compliance with applicable Internal Revenue Code rules. Please note, the content of this notice is based on IRS model language.

Name of Plan: Veolia North America 401(k) Savings Plan

Plan Number: 001

Applicant: Veolia North America, LLC
200 East Randolph Street, Suite 7900
Chicago, IL 60601

Applicant EIN: 26-2756568

Plan Administrator: ERISA Fiduciary Committee of the
Veolia North America Employee Benefit Plans
200 East Randolph Street, Suite 7900
Chicago, IL 60601

The application will be filed on January 29, 2016 for a determination as to whether the plan meets the qualification requirements of Section 401(a) of the Internal Revenue Code. The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Eligible Employees under the Plan.¹ An “Eligible Employee” is any Employee of an Employer who has met the eligibility requirements of the Plan other than:

- a) an Employee whose employment is governed by the terms of a collective bargaining agreement in which retirement benefits were the subject of good faith bargaining under such agreement unless such agreement provides for participation hereunder;
- b) an Employee who is a non-resident alien who received no “earned income” (within the meaning of Section 911(d)(2) of the Code) from an Employer constituting “income from sources within the United States” (within the meaning of Section 861(a)(3) of the Code);
- c) an individual who is classified as an “in-patriate” on the Employer’s payroll records, regardless of whether that person has “income from sources within the United States”;

¹ All capitalized terms are defined in the Plan document

Notice to Interested Parties

- d) an individual who is classified by the Employer as a temporary employee prior to completing a Year of Service;
- e) an individual who is classified by the Employer as a Leased Employee; or
- f) an individual providing services to the Employer pursuant to a contractual arrangement, either with that person or with a third party, other than one specifically providing for an employment relationship with the Employer.

If an individual excluded pursuant to (e) or (f) above shall be determined by a court or a federal, state or local regulatory or administrative authority to have served as a common law employee of the Employer, such determination shall not alter his or her exclusion from the classification of an Eligible Employee either prospectively or retroactively for purposes of the Plan. The decision of the Administrative Committee as to whether an individual is an Eligible Employee, shall be in all respects final and conclusive.

Previous Determination Letter. Because this is a new plan, the IRS has not previously issued a determination letter with respect to the qualification of the Plan.

Rights of Interested Parties. You have the right to submit to EP Determinations of the IRS, at the address in the first paragraph above, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

Your comments to EP Determinations may be submitted to:

Internal Revenue Service
EP Determinations Administrator
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request that the Department of Labor submit, on your behalf, comments to EP Determinations regarding the qualification of the Plan. If the Department declines to comment on all or some of the matters you raise, you may individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

Requests for Comments by the Department of Labor. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to the Plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

1. the name of the Plan, the Plan number, the name and address of the applicant and the applicant's employer identification number; and
2. the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
Attn: 3001 Comment Request

A request to the Department to comment on your behalf must be received by it by February 13, 2016 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 23, 2016 if you wish to waive that right.

Notice to Interested Parties

Comments to the Internal Revenue Service. Comments submitted by you to EP Determinations must be in writing and received by March 14, 2016. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 14, 2016, whichever is later. In no event may the comment be received by EP Determinations later than March 29, 2016.

Additional Information. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2015-6. Additional information concerning this application (including where applicable, an updated copy of the Plans and related trusts; the application for determination; and copies of sections 17 of Revenue Procedure 2015-6) is available from the Plan administrator at the above address. You must list the information you are requesting, and you may be required to pay a nominal charge for copying and mailing.